



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

April 26, 2023

Howard Lutnick  
Chief Executive Officer  
CF Acquisition Corp. VIII  
110 East 59th Street  
New York, NY 10022

**Re: CF Acquisition Corp. VIII**  
**Form 10-K for Fiscal Year Ended December 31, 2022**  
**Filed March 29, 2023**  
**File No. 001-40206**

Dear Howard Lutnick:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services