

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

July 31, 2023

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

Re: CF Acquisition Corp. VIII
Preliminary Proxy Statement on Schedule 14A
Filed February 13, 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

cc: Gary Simon