



DIVISION OF
CORPORATION FINANCE

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

May 12, 2023

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

Re: CF Acquisition Corp. VII
Preliminary Proxy Statement on Schedule 14A
Filed May 2, 2023
File No. 001-41166

Dear Howard W. 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 Real Estate & Construction

cc: Steven Mermelstein, Esq.