

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.