



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

DIVISION OF  
CORPORATION FINANCE

November 29, 2022

Christopher Bradley  
Chief Financial Officer  
AF Acquisition Corp.  
139 North County Road  
Floor 2, Suite 35  
Palm Beach, FL 33480

**Re: AF Acquisition Corp.**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed November 10, 2022**  
**File No. 001-40248**

Dear Christopher Bradley:

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: Jessica Yuan, Esq.