



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.