



DIVISION OF
CORPORATION FINANCE

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

December 9, 2022

Michael Kalt
Chief Financial Officer
Counter Press Acquisition Corporation
1981 Marcus Avenue, Suite 227
Lake Success, New York 11042

Re: Counter Press Acquisition Corp
Form 10-K for the fiscal year ended December 31, 2021
Filed March 31, 2022
File No. 001-41274

Dear Michael Kalt:

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