



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