

**L&F Acquisition Corp.**  
**150 North Riverside Plaza, Suite 5200**  
**Chicago, IL 60606**

July 12, 2022

**VIA EDGAR**

Securities and Exchange Commission  
Division of Corporation Finance  
Office of Trade & Services  
100 F Street, N.E.  
Washington, D.C. 20549  
Attention: Blaise Rhodes, Doug Jones, Jennie Beysolow, Erin Jaskot

**Re: L&F Acquisition Corp.**  
**Registration Statement on Form S-4 (the “Registration Statement”)**  
**File No. 333-262570**

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, L&F Acquisition Corp. (the “Company”) hereby requests acceleration of the effective date of the above referenced Registration Statement to 9:00 a.m., Eastern Time, on July 14, 2022, or as soon thereafter as practicable, or at such other time as the Company or its outside counsel, Kirkland & Ellis LLP, request by telephone that such Registration Statement be declared effective.

Please contact Tamar Donikyan, of Kirkland & Ellis LLP, special counsel to the Company, at (212) 909-3421, as soon as the registration statement has been declared effective, or if you have any other questions or concerns regarding this matter.

Sincerely,

/s/ Adam Gerchen

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Adam Gerchen  
Chief Executive Officer

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