



DIVISION OF
CORPORATION FINANCE

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

January 14, 2025

Timothy T. O'Dell
Chief Executive Officer
CF Bankshares Inc.
4960 E. Dublin Granville Road, Suite #400
Columbus, OH 43081

**Re: CF Bankshares Inc.
Registration Statement on Form S-3
Filed January 7, 2025
File No. 333-284171**

Dear Timothy T. O'Dell:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Aisha Adegbuyi at 202-551-8754 with any questions.

Sincerely,

Division of Corporation Finance
Office of Finance

cc: Anthony D. Weis, Esq.