

April 27, 2022

Edward Scheetz
Chief Executive Officer
Ventoux CCM Acquisition Corp.
1 East Putnam Avenue, Floor 4
Greenwich, CT 06830

Acquisition Corp.

Registration Statement on Form S-4
2022

Re: Ventoux CCM

Amendment No. 1 to
Filed April 11,
File No. 333-263516

Dear Mr. Scheetz:

We have reviewed your amended registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our March 31, 2021 letter.

Amendment No. 1 to Registration Statement on Form S-4

Risk Factors
Risks Related to Presto's Business and Business Development, page 53

1. We note your disclosure that the pandemic has disrupted, and may continue to disrupt, Presto's supply chains and relationships with third-party partners. Revise to discuss in more detail the specific supply challenges that have been present in recent periods and describe, with quantified information where possible, the effect on customer operations and on Presto's business.

Edward Scheetz
FirstName LastNameEdward Scheetz
Ventoux CCM Acquisition Corp.
Comapany
April NameVentoux CCM Acquisition Corp.
27, 2022
April 27, 2022 Page 2
Page
FirstName LastName
Certain Presto Projected Financial Information
Recent Developments, page 114

2. Supplement your discussion of the revised forecasted financial information to disclose all material assumptions underlying the revised forecasts and to identify those assumptions that materially differ from the initial forecasts prepared by Presto's management.
Non-GAAP Financial Measures, page 193

3. We note your response to comment 8. We also note you disclose on page

194 that the
COVID related expenses were not present in the years prior to the
onset of COVID-19 and
are not expected to recur. Tell us if you incurred COVID related
expenses during the
three month period ended March 31, 2022.
Consolidated Financial Statements of E La Carte, Inc. (dba Presto)
Note 1. Summary of Business and Significant Accounting Policies
Revenue Recognition, page F-36

4. We note your response to prior comment 11. In light of the materiality
of the commission
rates, please disclose the range (or a weighted average) of
commissions paid under the
License/Revenue Share arrangements as a percentage of premium content
revenues.

You may contact Joseph Cascarano, Senior Staff Accountant, at (202)
551-3376 or
Robert Littlepage, Accounting Branch Chief, at (202) 551-3361 if you have
questions regarding
comments on the financial statements and related matters. Please contact
Matthew Derby, Staff
Attorney, at (202) 551-3334 or Joshua Shainess, Legal Branch Chief, at (202)
551-7951 with any
other questions.

Sincerely,

Division of

Office of

Corporation Finance

Technology