



DIVISION OF  
CORPORATION FINANCE

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

January 5, 2022

Wilbur L. Ross, Jr.  
Chief Executive Officer  
Ross Acquisition Corp II  
2 Pelican Lane  
Palm Beach, Florida 33480

**Re: Ross Acquisition Corp II**  
**Form 8-K filed December 17, 2021**  
**File No. 001-40201**

Dear Mr. Ross:

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

cc: Corey R. Chivers, Esq.