



DIVISION OF  
CORPORATION FINANCE

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

August 31, 2023

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

**Re: Ross Acquisition Corp II**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed August 21, 2023**  
**File No. 001-40201**

Dear Wilbur L. Ross, Jr.:

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: Russell Deutsch, Esq.