



DIVISION OF  
CORPORATION FINANCE

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

August 16, 2022

Robert Chmiel  
Chief Executive Officer  
GPB Holdings II, LP  
535 W. 24th Street, 6th Floor  
New York, NY 10011

**Re: GPB Holdings II, LP**  
**Registration Statement on Form 10-12G**  
**Filed May 13, 2022**  
**File No. 000-56442**

Dear Mr. Chmiel:

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 Trade & Services

cc: Michael J. Schwartz