



DIVISION OF  
CORPORATION FINANCE

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

September 29, 2023

Sanjeev Mehra  
Chief Executive Officer and Director  
Periphas Capital Partnering Corp  
667 Madison Avenue, 15th Floor  
New York, NY 10065

**Re: Periphas Capital Partnering Corp**  
**Form 10-K for the Fiscal Year Ended December 31, 2021**  
**Filed March 22, 2022**  
**File No. 001-39784**

Dear Sanjeev Mehra:

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