



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

DIVISION OF  
CORPORATION FINANCE

August 17, 2022

Michael Spellacy  
Chief Executive Officer  
Atlas Crest Investment Corp. II  
399 Park Avenue, 5th Floor  
New York, New York 10022

**Re: Atlas Crest Investment Corp. II**  
**Form 10-K for the Fiscal Year Ending December 31, 2021**  
**Filed March 18, 2022**  
**File No. 001-39999**

Dear Michael Spellacy:

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: Chris Callesano