



DIVISION OF
CORPORATION FINANCE

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

February 8, 2021

Michael Gravelle
General Counsel
Austerlitz Acquisition Corporation II
1701 Village Center Circle
Las Vegas, NV 89134

Re: Austerlitz Acquisition Corporation II
Draft Registration Statement on Form S-1
Submitted January 12, 2021
CIK No. 0001839191

Dear Mr. Gravelle:

We have reviewed your draft registration statement and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by providing the requested information and either submitting an amended draft registration statement or publicly filing your registration statement on EDGAR. If you do not believe our comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing the information you provide in response to this comment and your amended draft registration statement or filed registration statement, we may have additional comments.

Draft Registration Statement on Form S-1

Risk Factors, page 44

1. We note that your risk factor disclosures on pages 69, 72, and 75 indicate each publicly offered unit will consist of one-third instead of one-fourth of one warrant as disclosed in The Offering section on page 15. Please revise your disclosures accordingly.

Michael Gravelle
Austerlitz Acquisition Corporation II
February 8, 2021
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You may contact Frank Knapp at 202-551-3805 or Shannon Menjivar at 202-551-3856 if you have questions regarding comments on the financial statements and related matters. Please contact Jonathan Burr at 202-551-5833 or Maryse Mills-Apenteng at 202-551-3457 with any other questions.

Sincerely,

Division of Corporation Finance
Office of Real Estate & Construction