



DIVISION OF
CORPORATION FINANCE

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

January 5, 2022

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

Re: Ross Acquisition Corp II
Form 8-K filed December 17, 2021
File No. 001-40201

Dear Mr. Ross:

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: Corey R. Chivers, Esq.