



DIVISION OF  
CORPORATION FINANCE

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

October 2, 2023

Rick Gaenzle  
Chief Executive Officer  
Perception Capital Corp. II  
315 Lake Street East, Suite 301  
Wayzata, MN 55391

**Re: Perception Capital Corp. II**  
**Form 10-K for the Year Ended December 31, 2022**  
**File No. 001-40976**

Dear Rick Gaenzle:

We have completed our review of your filings. 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 Industrial Applications and  
Services