

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

August 16, 2022

Marvin Tien Co-Chairman, Chief Executive Officer and Director Corner Growth Acquisition Corp. 251 Lytton Avenue, Suite 200 Palo Alto, CA 94301

Re: Corner Growth Acquisition Corp.
Form 10-K for the Fiscal Year Ended December 31, 2021
Filed March 31, 2022
File No. 001-39814

Dear Marvin Tien:

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