



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

DIVISION OF  
CORPORATION FINANCE

February 28, 2023

Jerome Letter  
Chief Financial Officer  
Corner Growth Acquisition Corp. 2  
251 Lytton Avenue, Suite 200  
Palo Alto, CA 94301

**Re: Corner Growth Acquisition Corp. 2**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed February 16, 2023**  
**File No. 001-40510**

Dear Jerome Letter:

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: Nanette C. Heide, Esq.