

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

February 23, 2024

Marvin Tien Chief Executive 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 15, 2024
File No. 001-40510

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

cc: Nanette C. Heide