

December 13, 2021

Shahraab Ahmad  
Chief Executive Officer  
Atlantic Coastal Acquisition Corp. II  
6 St Johns Lane  
Floor 5  
New York, NY 10013

Acquisition Corp. II  
Statement on Form S-1  
2021

Re: Atlantic Coastal  
Registration  
Filed December 2,  
File No. 333-261459

Dear Mr. Ahmad:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Catherine De Lorenzo at 202-551-4079 with any questions.

Sincerely,

Division of Corporation Finance

Office of Real Estate & Construction

cc:

Stephen C. Ashley