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**LATHAM & WATKINS** LLP

June 13, 2023

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**VIA EDGAR AND ELECTRONIC MAIL**

Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549

Attn: David Irving  
Bonnie Baynes  
Jessica Livingston  
David Lin  
Division of Corporation Finance  
Office of Crypto Assets

**Re: GSR II Meteora Acquisition Corp.  
Revised Preliminary Proxy Statement on Schedule 14A  
Filed May 12, 2023  
File No. 001-41305**

To the addressees set forth above:

On behalf of our client, GSR II Meteora Acquisition Corp. (the "**Company**"), we submit this letter supplementing the responses of the Company to the comments provided by the staff (the "**Staff**") of the Securities and Exchange Commission (the "**Commission**") in its comment letter dated May 26, 2023 (the "**Comment Letter**") with respect to the Preliminary Proxy Statement on Schedule 14A filed with the Commission by the Company on May 12, 2023. The Company has filed a Preliminary Proxy Statement on Schedule 14A (the "**Proxy Statement**") through EDGAR on June 8, 2023.

For your convenience, we have set forth each comment of the Staff from the Comment Letter in bold type below followed by the Company's response thereto. Unless otherwise indicated, capitalized terms used herein have the meanings assigned to them in the Proxy Statement.

Preliminary Proxy Statement on Schedule 14A

General

2. **We note your response to prior comment 3 and reissue it in part. Please tell us whether anyone or any entity associated with or otherwise involved in the transaction, is, is controlled by, or has substantial ties with a non-U.S. person. If so, also include risk factor disclosure that addresses how this fact could impact your ability to complete your initial business combination. For instance, discuss the risk to investors that you may not be able to complete an initial business combination with a U.S. target company should the transaction be subject to review by a U.S. government entity, such as the Committee on Foreign Investment in the United States (CFIUS), or ultimately prohibited. Further, disclose that the time necessary for government review of the transaction or a decision to prohibit the transaction could prevent you from completing an initial business combination and require you to liquidate. Disclose the consequences of liquidation to investors, such as the losses of the investment opportunity in a target company, any price appreciation in the combined company, and the warrants, which would expire worthless.**

*Response:* To supplement the Company's initial responses submitted on June 8, 2023, the Company respectfully advises the Staff that no one or entity associated with or otherwise involved in the transaction is, is controlled by, or has substantial ties with a non-U.S. person.

**LATHAM & WATKINS** LLP

We hope that the foregoing has been responsive to the Staff's comments and look forward to resolving any outstanding issues as quickly as possible.

Please direct any questions or comments regarding the foregoing to Steven B. Stokdyk of Latham & Watkins LLP at (213)891-7421 or Steven.Stokdyk@lw.com.

Very truly yours,

/s/ Steven B. Stokdyk

Steven B. Stokdyk

cc: Gus Garcia, Co-Chief Executive Officer, GSR II Meteora Acquisition Corp.  
Lewis Silberman, Co-Chief Executive Officer, GSR II Meteora Acquisition Corp.  
Thomas Laughlin, Esq., Kirkland & Ellis LLP  
Matthew Pacey, Esq., Kirkland & Ellis LLP