

December 1, 2021

VIA EDGAR

Securities and Exchange Commission  
Division of Corporate Finance  
100 F. Street, N.E.  
Washington, D.C. 20549  
Attention: Perry Hindin  
Anne Parker

**Re: Altimar Acquisition Corp. II  
Registration Statement on Form S-4  
File No. 333-259639**

Ladies and Gentlemen:

Pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, Altimar Acquisition Corp. II (the "Registrant") hereby requests acceleration of the effectiveness of the above-referenced Registration Statement on Form S-4, as amended by Amendment No. 3 thereto, so that it will become effective at 4 P.M., Eastern Time, on December 3, 2021 or as soon as practicable thereafter.

In connection with the foregoing request for acceleration of effectiveness, the Registrant hereby acknowledges the following

- the Registrant is responsible for the adequacy and accuracy of the disclosure in the filing;
- should the Securities and Exchange Commission (the "Commission") or the staff of the Commission (the "Staff"), acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the Staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the Registrant from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the Registrant may not assert the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Please contact Raphael M. Russo (212-373-3309) of Paul, Weiss, Rifkind, Wharton & Garrison LLP with any questions you may have regarding this request. In addition, please notify Mr. Russo by telephone when this request for acceleration has been granted.

By: /s/ Tom Wasserman

Name: Tom Wasserman

Title: Chief Executive Officer

cc: Securities and Exchange Commission  
Charles Eastman  
Martin James

Altimar Acquisition Corp. II  
Kathy Choi  
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