

April 16, 2024

Jarett Goldman  
Chief Financial Officer  
Global Partner Acquisition Corp II  
200 Park Avenue 32nd Floor  
New York, NY 10166

Acquisition Corp II  
Year Ending December 31, 2023

Re: Global Partner  
Form 10-K for the  
Form No. 001-39875

Dear Jarett Goldman:

We have limited our review of your filing to the financial statements and related disclosures and have the following comment.

Please respond to this letter within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe a comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this letter, we may have additional comments.

Form 10-K for the Year Ending December 31, 2023

Item 9A. Controls and Procedures, page 71

1. following in an amendment to your Form 10-K:

Please revise the

307 of Regulation S-K, please clearly disclose the conclusions of your principal executive and principal financial officer regarding the effectiveness of your disclosure controls and procedures as of the end of the period covered by the report; and Pursuant to Item 308(a)(3) of Regulation S-K, please clearly disclose management's assessment of the effectiveness of your internal control over financial reporting as of the end of your most recent fiscal year, including a statement as to whether or not internal control over financial reporting is effective.

In closing, 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.

Jarett Goldman  
Global Partner Acquisition Corp II  
April 16, 2024  
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Please contact Nudrat Salik at 202-551-3692 or Michael Fay at 202-551-3812 with any questions.

Sincerely,

FirstName LastNameJarett Goldman

Division of

Corporation Finance  
Company NameGlobal Partner Acquisition Corp II

Office of Industrial

Applications and

