



DIVISION OF  
CORPORATION FINANCE

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

April 9, 2013

Mark D. Ein  
Chief Executive Officer  
Capitol Acquisition Corp. II  
509 7<sup>th</sup> Street, N.W.  
Washington, D.C. 20004

**Re: Capitol Acquisition Corp. II  
Registration Statement on Form S-1  
Filed March 26, 2013  
File No. 333-187519**

Dear Mr. Ein:

We have reviewed your registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments.

Notes to Financial Statements

Note 7 – Stockholder Equity

Common Stock, page F-11

1. We have considered your response to our prior comment 9. Please explain to us in further detail how you determined that the guidance in ASC Topic 718-10-55-8 is applicable. In addition, we are unclear how you have applied the guidance in ASC Topic 718-10-55-8. Tell us how you determined it would be appropriate to account for the shares subject to forfeiture as issued and outstanding immediately rather than waiting until the contingency is resolved. Furthermore, in your response letter on March 22, 2011 you indicated that no compensation expense would be recognized related to these shares if the contingency is resolved and the shares are no longer subject to forfeit.

Please tell us whether this position as changed as a result of applying the guidance in ASC Topic 718-10-55-8.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Act of 1933 and all applicable Securities Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

Notwithstanding our comments, in the event you request acceleration of the effective date of the pending registration statement please provide a written statement from the company acknowledging that:

- should the Commission or 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 company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the company may not assert staff comments and 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 refer to Rules 460 and 461 regarding requests for acceleration. We will consider a written request for acceleration of the effective date of the registration statement as confirmation of the fact that those requesting acceleration are aware of their respective responsibilities under the Securities Act of 1933 and the Securities Exchange Act of 1934 as they relate to the proposed public offering of the securities specified in the above registration statement. Please allow adequate time for us to review any amendment prior to the requested effective date of the registration statement.

You may contact Mark Rakip, Staff Accountant, at (202) 551-3573 or Robert Telewicz, Accounting Reviewer, at (202) 551-3438 if you have questions regarding comments on the financial statements and related matters. Please contact Folake Ayoola, Attorney-Advisor, at (202) 551-36537 or me at (202) 551-3386 with any other questions.

Sincerely,

/s/ Duc Dang

Duc Dang  
Attorney-Advisor

cc: Jeffrey Gallant, Esq.