

SECURITIES AND EXCHANGE COMMISSION

FORM UPLOAD

SEC-originated letters to filers

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FILED FOR

Bellevue Life Sciences Acquisition Corp.

CIK: [1840425](#) | IRS No.: **845052822** | State of Incorporation: **DE** | Fiscal Year End: **1231**
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425-635-7700*

United States securities and exchange commission logo

February 6, 2023

Kuk Hyoun Hwang
Chief Executive Officer
Bellevue Life Sciences Acquisition Corp.
10900 NE 4th Street, Suite 2300
Bellevue, WA 98004

Sciences Acquisition Corp.
Registration Statements on Form S-1
2023

Re: Bellevue Life
Amendment No. 5 to
Filed January 20,
File No. 333-264597

Dear Kuk Hyoun Hwang:

We have reviewed your amended registration statement and have the following

comment. In our comment, 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 comment applies 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 this comment, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our November 8, 2022, letter.

Amendment No. 5 to Registration Statement on Form S-1

Risk Factors

If we seek stockholder approval of our initial business combination...,
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1. We note your response to comment 1 of our letter. We note your representation that you will not vote the shares that are purchased. However, we note that compliance with the guidance and the rule has multiple aspects. We therefore reissue this part of the comment. Please confirm how you intend to comply with the requirements of Rule 14e-5 under the Exchange Act. We refer you to the Tender Offer Rules and Schedules Compliance and Disclosure Interpretation 166.01 for guidance.

Kuk Hyoun Hwang
Bellevue Life Sciences Acquisition Corp.
February 6, 2023
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You may contact Ameen Hamady at 202-551-3891 or Jennifer Monick at 202-551-3295 if you have questions regarding comments on the financial statements and related matters. Please contact Stacie Gorman at 202-551-3585 or David Link at 202-551-3356 with any other questions.

Sincerely,
Division of Corporation
Office of Real Estate &
Finance
Comapany NameBellevue Life Sciences Acquisition Corp.
Construction
February 6, 2023 Page 2
cc: Gary J. Kocher, Esq.
FirstName LastName