SECURITIES AND EXCHANGE COMMISSION

FORM NT 10-Q

Notice under Rule 12b25 of inability to timely file all or part of a form 10-Q or 10-QSB

Filing Date: 2023-05-16 | Period of Report: 2023-03-31 SEC Accession No. 0000898432-23-000306

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FILER

Bellevue Life Sciences Acquisition Corp.

CIK:1840425| IRS No.: 845052822 | State of Incorp.:DE | Fiscal Year End: 1231 Type: NT 10-Q | Act: 34 | File No.: 001-41390 | Film No.: 23925612 SIC: 6770 Blank checks Mailing Address 10900 NE 4TH STREET, SUITE 2300 BELLEVUE WA 98004 Business Address 10900 NE 4TH STREET, SUITE 2300 BELLEVUE WA 98004 425-635-7700

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

FORM 12b-25

NOTIFICATION OF LATE FILING

Commission File Number: 001-41390

(Check one): \Box Form 10-K \Box Form 20-F \Box Form 11-K \boxtimes Form 10-Q \Box Form 10-D \Box Form N-CEN \Box Form N-CSR

For Period Ended: March 31, 2023

□ Transition Report on Form 10-K

 $\hfill\square$ Transition Report on Form 20-F

□ Transition Report on Form 11-K

□ Transition Report on Form 10-Q

For the Transition Period Ended:

Nothing in this form shall be construed to imply that the Commission has verified any information contained herein.

If the notification relates to a portion of the filing checked above, identify the Item(s) to which the notification relates:

PART I - REGISTRANT INFORMATION

Bellevue Life Sciences Acquisition Corp.
Full Name of Registrant
N/A
Former Name if Applicable
10900 NE 4th Street, Suite 2300
Address of Principal Executive Office (Street and Number)
Bellevue, WA 98004
City, State and Zip Code

PART II — RULES 12b-25(b) AND (c)

If the subject report could not be filed without unreasonable effort or expense and the registrant seeks relief pursuant to Rule 12b-25(b), the following should be completed. (Check box if appropriate)

- (a) The reasons described in reasonable detail in Part III of this form could not be eliminated without unreasonable effort or expense;
- (b) The subject annual report, semi-annual report, transition report on Form 10-K, Form 20-F, Form 11-K, Form N-CEN, or N-CSR, or portion thereof, will be filed on or before the fifteenth calendar day following the prescribed due date; or the subject quarterly report of transition report on Form 10-Q or subject distribution report on Form 10-D, or portion thereof, will be filed on or before the fifth calendar day following the prescribed date; and
 - (c) The accountant's statement or other exhibit required by Rule 12b-25(c) has been attached if applicable.

PART III — NARRATIVE

State below in reasonable detail the reasons why Forms 10-K, 20-F, 11-K, 10-Q, 10-D, N-CEN, N-CSR, or the transition report portion thereof, could not be filed within the prescribed time period.

Bellevue Life Sciences Acquisition Corp. (the "Company") is unable to file its Quarterly Report on Form 10-Q for the fiscal quarter ended March 31, 2023 (the "Form 10-Q") within the prescribed time period without unreasonable effort or expense. The Company has experienced a delay in completing the necessary disclosures and finalizing its financial statements in connection with its Form 10-Q. The Company does expect that the Form 10-Q will be filed on or before the fifth calendar day following the prescribed due date.

PART IV — OTHER INFORMATION

(1) Name and telephone number of person to contact in regard to this notification

Kuk Hyoun Hwang	(425)	635-7700
(Name)	(Area Code)	(Telephone Number)

- (2) Have all other periodic reports required under Section 13 or 15(d) of the Securities Exchange Act of 1934 or Section 30 of the Investment Company Act of 1940 during the preceding 12 months or for such shorter period that the registrant was required to file such report(s) been filed? If answer is no, identify report(s).
 Yes ⊠ No □
- (3) Is it anticipated that any significant change in results of operations from the corresponding period for the last fiscal year will be reflected by the earnings statements to be included in the subject report or portion thereof? Yes □ No ⊠

If so, attach an explanation of the anticipated change, both narratively and quantitatively, and, if appropriate, state the reasons why a reasonable estimate of the results cannot be made.

<u>Bellevue Life Sciences Acquisition Corp.</u> (Name of Registrant as Specified in Charter)

has caused this notification to be signed on its behalf by the undersigned hereunto duly authorized.

Date: May 16, 2023

By: /s/ Kuk Hyoun Hwang

Name:	Kuk Hyoun Hwang
Title:	Chief Executive Officer