SECURITIES AND EXCHANGE COMMISSION

FORM 8-K

Current report filing

Filing Date: **2024-09-24** | Period of Report: **2024-09-20**
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FILER

Bellevue Life Sciences Acquisition Corp.

CIK:**1840425**| IRS No.: **845052822** | State of Incorp.:**DE** | Fiscal Year End: **1231**
Type: **8-K** | Act: **34** | File No.: **001-41390** | Film No.: **241320423**
SIC: **3841** Surgical & medical instruments & apparatus

Mailing Address	Business Address
10900 NE 4TH STREET, SUITE 2300 BELLEVUE WA 98004	*10900 NE 4TH STREET, SUITE 2300 BELLEVUE WA 98004 425-635-7700*

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

FORM 8-K

CURRENT REPORT
Pursuant to Section 13 OR 15(d)
of The Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): September 20, 2024

BELLEVUE LIFE SCIENCES ACQUISITION CORP.
(Exact Name of Registrant as Specified in Charter)

Delaware	**001-41390**	**84-5052822**
(State or Other Jurisdiction	(Commission	(IRS Employer
of Incorporation)	File Number)	Identification No.)

10900 NE 4th Street, Suite 2300, Bellevue, WA	**98004**
(Address of Principal Executive Offices)	(Zip Code)

Registrant's telephone number, including area code (425) 635-7700

Not Applicable
(Former Name or Former Address, if Changed Since Last Report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

☐   Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

☐   Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

☐   Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

☐   Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e 4(c))

Securities registered pursuant to Section 12(b) of the Act:

Title of each class	Trading Symbol(s)	Name of each exchange on which registered
Units, each consisting of one share of common stock, one redeemable warrant and one right	BLACU	The Nasdaq Stock Market LLC
Common stock, par value $0.0001 per share	BLAC	The Nasdaq Stock Market LLC
Redeemable warrants, exercisable for shares of common stock at an exercise price of $11.50 per share	BLACW	The Nasdaq Stock Market LLC
Right to receive one-tenth (1/10) of one share of common stock	BLACR	The Nasdaq Stock Market LLC

Indicate by check mark whether the registrant is an emerging growth company as defined in Rule 405 of the Securities Act of 1933 (§230.405 of this chapter) or Rule 12b-2 of the Securities Exchange Act of 1934 (§240.12b-2 of this chapter).

Emerging growth company ☒

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act. ☐

Item 1.01.   Entry into a Material Definitive Agreement.

The information provided in Item 2.03 of this Current Report on Form 8-K is incorporated by reference into this Item 1.01.

Item 2.03.   Creation of a Direct Financial Obligation or an Obligation under an Off-Balance Sheet Arrangement of a Registrant.

Whang Promissory Note Amendment

As previously disclosed by Bellevue Life Sciences Acquisition Corp. (the "***Company***") in its Current Report on Form 8-K filed with the Securities and Exchange Commission (the "***SEC***") on February 13, 2024, on February 9, 2024 the Company issued an unsecured promissory note (the "***Whang Promissory Note***") in the principal amount of $75,000 to Jun Chul Whang, a member of the Company's Board of Directors (the "***Board***").

On September 20, 2024, the company and Mr. Whang entered into an amendment (the "***Whang Promissory Note Amendment***") to extend the maturity date of the Whang Promissory Note to the earlier of (i) March 31, 2025 and (ii) the date on which the Company consummates an initial business combination.

No other terms of the Whang Promissory Note were amended. The foregoing description of the Whang Promissory Note Amendment is qualified in its entirety by reference to the full text of the amendment, a copy of which is filed as Exhibit 10.1 to this Current Report on Form 8-K and incorporated herein by reference.

Pan Promissory Note Amendment

As previously disclosed by the Company in its Current Report on Form 8-K filed with the SEC on March 13, 2024, on March 8, 2024, the Company issued an unsecured promissory note (the "***Pan Promissory Note***") in the principal amount of $60,000 to Josh Pan, an individual Member of Bellevue Capital Management, LLC, which wholly (100%) owns Bellevue Global Life Sciences Investors, LLC, the Company's Sponsor.

On September 20, 2024, the company and Mr. Pan entered into an amendment (the "***Pan Promissory Note Amendment***") to extend the maturity date of the Pan Promissory Note to the earlier of (i) March 31, 2025 and (ii) the date on which the Company consummates an initial business combination.

No other terms of the Pan Promissory Note were amended. The foregoing description of the Pan Promissory Note Amendment is qualified in its entirety by reference to the full text of the amendment, a copy of which is filed as Exhibit 10.2 to this Current Report on Form 8-K and incorporated herein by reference.

Item 9.01.   Financial Statements and Exhibits.

(d) Exhibits.

Exhibit No.	Description
10.1	Amendment to Promissory Note, dated September 20, 2024, issued by Bellevue Life Sciences Acquisition Corp. to Jun Chul Whang
10.2	Amendment to Promissory Note, dated September 20, 2024, issued by Bellevue Life Sciences Acquisition Corp. to Josh Pan
104	Cover Page Interactive Data File (embedded within the Inline XBRL document)

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Dated: September 24, 2024

BELLEVUE LIFE SCIENCES ACQUISITION CORP.

By: /s/ Kuk Hyoun Hwang

Name: Kuk Hyoun Hwang
Title: Chief Executive Officer

Exhibit 10.1

AMENDMENT TO PROMISSORY NOTE

Reference is made to that certain promissory note, dated February 9, 2024 (the "***Note***"), between Bellevue Life Sciences Acquisition Corp., a Delaware corporation, and Jun Chul Whang. Capitalized terms used herein and not defined herein shall have the meanings ascribed to such terms in the Note.

1. <u>Extension of the Maturity Date</u>. The parties hereto agree that <u>Section 1</u> of the Note shall be amended and restated in its entirety as follows: "The Principal balance of this Note shall be payable by the Maker on the earlier of: (i) March 31, 2025 and (ii) the date on which Maker consummates an initial business combination (the "***Business Combination***"). The principal balance may be prepaid at any time. Under no circumstances shall any individual, including but not limited to any officer, director, employee or stockholder of the Maker be obligated personally for any obligations or liabilities of the Maker hereunder."

2. <u>Binding Effect</u>. Except as amended pursuant to paragraph 1 above, the Note shall remain in full force and effect in accordance with its terms and is hereby ratified and confirmed by each of the parties hereto.

3. <u>Counterparts</u>. This amendment may be executed in one or more counterparts (including by electronic transmission), each of which will be deemed to be an original copy of this amendment and all of which, when taken together, will be deemed to constitute one and the same agreement.

[Signature pages follow]

IN WITNESS WHEREOF, the parties hereto have caused this amendment to be duly executed as of the latest date set forth below.

BELLEVUE LIFE SCIENCES ACQUISITION CORP.

By: /s/ Kuk Hyoun Hwang
Name: Kuk Hyoun Hwang
Title: Chief Executive Officer
Date: 9/20/2024

ACCEPTED AND AGREED:

/s/ Jun Chul Whang
Jun Chul Whang, individually
Date: 9/19/2024

[Signature page to Promissory Note Amendment]

Exhibit 10.2

AMENDMENT TO PROMISSORY NOTE

Reference is made to that certain promissory note, dated March 8, 2024 (the "***Note***"), between Bellevue Life Sciences Acquisition Corp., a Delaware corporation, and Josh Pan. Capitalized terms used herein and not defined herein shall have the meanings ascribed to such terms in the Note.

1. <u>Extension of the Maturity Date</u>. The parties hereto agree that <u>Section 1</u> of the Note shall be amended and restated in its entirety as follows: "The Principal balance of this Note shall be payable by the Maker on the earlier of: (i) March 31, 2025 and (ii) the date on which Maker consummates an initial business combination (the "***Business Combination***"). The principal balance may be prepaid at any time. Under no circumstances shall any individual, including but not limited to any officer, director, employee or stockholder of the Maker be obligated personally for any obligations or liabilities of the Maker hereunder."

2. <u>Binding Effect</u>. Except as amended pursuant to paragraph 1 above, the Note shall remain in full force and effect in accordance with its terms and is hereby ratified and confirmed by each of the parties hereto.

3. <u>Counterparts</u>. This amendment may be executed in one or more counterparts (including by electronic transmission), each of which will be deemed to be an original copy of this amendment and all of which, when taken together, will be deemed to constitute one and the same agreement.

[Signature pages follow]

IN WITNESS WHEREOF, the parties hereto have caused this amendment to be duly executed as of the latest date set forth below.

BELLEVUE LIFE SCIENCES ACQUISITION CORP.

By: /s/ Kuk Hyoun Hwang
Name: Kuk Hyoun Hwang
Title: Chief Executive Officer
Date: 9/20/2024

ACCEPTED AND AGREED:

/s/ Josh Pan
Josh Pan, individually
Date: 9/19/2024

[Signature page to Promissory Note Amendment]

Document And Entity Information [Line Items]

Amendment Flag	false
Entity Central Index Key	0001840425
Document Type	8-K
Document Period End Date	Sep. 20, 2024
Entity Registrant Name	BELLEVUE LIFE SCIENCES ACQUISITION CORP.
Entity Incorporation State Country Code	DE
Entity File Number	001-41390
Entity Tax Identification Number	84-5052822
Entity Address, Address Line One	10900 NE 4th Street
Entity Address, Address Line Two	Suite 2300
Entity Address, City or Town	Bellevue
Entity Address, State or Province	WA
Entity Address, Postal Zip Code	98004
City Area Code	(425)
Local Phone Number	635-7700
Written Communications	false
Soliciting Material	false
Pre Commencement Tender Offer	false
Pre Commencement Issuer Tender Offer	false
Entity Emerging Growth Company	true
Entity Ex Transition Period	false
Units Each Consisting Of One Share Of Common Stock One Redeemable Warrant And One Right 2 [Member]	

Document And Entity Information [Line Items]

Security 12b Title	Units, each consisting of one share of common stock, one redeemable warrant and one right
Trading Symbol	BLACU
Security Exchange Name	NASDAQ
Common Stock [Member]	

Document And Entity Information [Line Items]

Security 12b Title	Common stock, par value $0.0001 per share
Trading Symbol	BLAC
Security Exchange Name	NASDAQ
Redeemable Warrants Exercisable For Shares Of Common Stock At An Exercise Price Of 11.50 Per Share 1 [Member]	

Document And Entity Information [Line Items]

Security 12b Title	Redeemable warrants, exercisable for shares of common stock at an exercise price of $11.50 per share
Trading Symbol	BLACW

[Security Exchange Name](#)	NASDAQ
[Right To Receive Onetenth 110 Of One Share Of Common Stock [Member]](#)	
[Document And Entity Information [Line Items]](#)	
[Security 12b Title](#)	Right to receive one-tenth (1/10) of one share of common stock
[Trading Symbol](#)	BLACR
[Security Exchange Name](#)	NASDAQ

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 "nsuri": "http://xbrl.sec.gov/dei/2023",
 "localname": "EntityFileNumber",
 "presentation": [
  "http://BellevueLifeSciencesAcquisitionCorp.com//20240920/taxonomy/role/DocumentDocumentAndEntityInformation"
 ],
 "lang": {
  "en-us": {
   "role": {
    "label": "Entity File Number",
    "terseLabel": "Entity File Number",
    "documentation": "Commission file number. The field allows up to 17 characters. The prefix may contain 1-3 digits, the sequence number may contain 1-8 digits, the optional suffix may contain 1-4 characters, and the fields are separated with a hyphen."
   }
  }
 },
 "auth_ref": []
},
"dei_EntityIncorporationStateCountryCode": {
 "xbrltype": "edgarStateCountryItemType",
 "nsuri": "http://xbrl.sec.gov/dei/2023",
 "localname": "EntityIncorporationStateCountryCode",
 "presentation": [
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 ],
 "lang": {
  "en-us": {
   "role": {
    "label": "Entity Incorporation State Country Code",
    "terseLabel": "Entity Incorporation State Country Code",
    "documentation": "Two-character EDGAR code representing the state or country of incorporation."
   }
  }
 },
 "auth_ref": []
},
"dei_EntityRegistrantName": {
 "xbrltype": "normalizedStringItemType",
 "nsuri": "http://xbrl.sec.gov/dei/2023",
 "localname": "EntityRegistrantName",
 "presentation": [
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 ],
 "lang": {
  "en-us": {
   "role": {
    "label": "Entity Registrant Name",
    "terseLabel": "Entity Registrant Name",
    "documentation": "The exact name of the entity filing the report as specified in its charter, which is required by forms filed with the SEC."
   }
  }
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 "auth_ref": [
  "r1"
 ]
},
"dei_EntityTaxIdentificationNumber": {
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 "nsuri": "http://xbrl.sec.gov/dei/2023",
 "localname": "EntityTaxIdentificationNumber",
 "presentation": [
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 ],
 "lang": {
  "en-us": {
   "role": {
    "label": "Entity Tax Identification Number",
    "terseLabel": "Entity Tax Identification Number",
    "documentation": "The Tax Identification Number (TIN), also known as an Employer Identification Number (EIN), is a unique 9-digit value assigned by the IRS."
   }
  }
 },
 "auth_ref": [
  "r1"
 ]
},
"dei_LocalPhoneNumber": {
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 "nsuri": "http://xbrl.sec.gov/dei/2023",
 "localname": "LocalPhoneNumber",
 "presentation": [
  "http://BellevueLifeSciencesAcquisitionCorp.com//20240920/taxonomy/role/DocumentDocumentAndEntityInformation"
 ],
 "lang": {
  "en-us": {
   "role": {
    "label": "Local Phone Number",
    "terseLabel": "Local Phone Number",
    "documentation": "Local phone number for entity."
   }
  }
 },
 "auth_ref": []
},
"dei_PreCommencementIssuerTenderOffer": {
 "xbrltype": "booleanItemType",
 "nsuri": "http://xbrl.sec.gov/dei/2023",
 "localname": "PreCommencementIssuerTenderOffer",
 "presentation": [
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 "lang": {
  "en-us": {
   "role": {
    "label": "Pre Commencement Issuer Tender Offer",
    "terseLabel": "Pre Commencement Issuer Tender Offer",
    "documentation": "Boolean flag that is true when the Form 8-K filing is intended to satisfy the filing obligation of the registrant as pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act."
   }
  }
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 "auth_ref": [
  "r3"
 ]
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"dei_PreCommencementTenderOffer": {
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 "localname": "PreCommencementTenderOffer",
 "presentation": [
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 ],
 "lang": {
  "en-us": {
   "role": {
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    "terseLabel": "Pre Commencement Tender Offer",
    "documentation": "Boolean flag that is true when the Form 8-K filing is intended to satisfy the filing obligation of the registrant as pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act."
   }
  }
 },
 "auth_ref": [
  "r4"
 ]
},
"blacu_RedeemableWarrantsExercisableForSharesOfCommonStockAtAnExercisePriceOf11.50PerShare1Member": {
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 "nsuri": "http://BellevueLifeSciencesAcquisitionCorp.com/20240920",
 "localname": "RedeemableWarrantsExercisableForSharesOfCommonStockAtAnExercisePriceOf11.50PerShare1Member",
 "presentation": [
  "http://BellevueLifeSciencesAcquisitionCorp.com//20240920/taxonomy/role/DocumentDocumentAndEntityInformation"
 ],
 "lang": {
  "en-us": {
   "role": {
    "label": "Redeemable Warrants Exercisable For Shares Of Common Stock At An Exercise Price Of 11.50 Per Share 1 [Member]",
    "terseLabel": "Redeemable Warrants Exercisable For Shares Of Common Stock At An Exercise Price Of 11.50 Per Share 1 [Member]"
   }
  }
 },
 "auth_ref": []
},
"blacu_RightToReceiveOnetenth110OfOneShareOfCommonStockMember": {
 "xbrltype": "domainItemType",
 "nsuri": "http://BellevueLifeSciencesAcquisitionCorp.com/20240920",
 "localname": "RightToReceiveOnetenth110OfOneShareOfCommonStockMember",
 "presentation": [
  "http://BellevueLifeSciencesAcquisitionCorp.com//20240920/taxonomy/role/DocumentDocumentAndEntityInformation"
 ],
 "lang": {
  "en-us": {
   "role": {
    "label": "Right To Receive Onetenth 110 Of One Share Of Common Stock [Member]",
    "terseLabel": "Right To Receive Onetenth 110 Of One Share Of Common Stock [Member]"
   }
  }
 },
 "auth_ref": []
},
"dei_Security12bTitle": {
 "xbrltype": "securityTitleItemType",
 "nsuri": "http://xbrl.sec.gov/dei/2023",
 "localname": "Security12bTitle",
 "presentation": [
  "http://BellevueLifeSciencesAcquisitionCorp.com//20240920/taxonomy/role/DocumentDocumentAndEntityInformation"
 ],
 "lang": {
  "en-us": {
   "role": {
    "label": "Security 12b Title",
    "terseLabel": "Security 12b Title",
    "documentation": "Title of a 12(b) registered security."
   }

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      }
     },
     "auth_ref": [
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     ]
    },
    "dei_SecurityExchangeName": {
     "xbrltype": "edgarExchangeCodeItemType",
     "nsuri": "http://xbrl.sec.gov/dei/2023",
     "localname": "SecurityExchangeName",
     "presentation": [
      "http://BellevueLifeSciencesAcquisitionCorp.com/20240920/taxonomy/role/DocumentDocumentAndEntityInformation"
     ],
     "lang": {
      "en-us": {
       "role": {
        "label": "Security Exchange Name",
        "terseLabel": "Security Exchange Name",
        "documentation": "Name of the Exchange on which a security is registered."
       }
      }
     },
     "auth_ref": [
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     ]
    },
    "dei_SolicitingMaterial": {
     "xbrltype": "booleanItemType",
     "nsuri": "http://xbrl.sec.gov/dei/2023",
     "localname": "SolicitingMaterial",
     "presentation": [
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     ],
     "lang": {
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       "role": {
        "label": "Soliciting Material",
        "terseLabel": "Soliciting Material",
        "documentation": "Boolean flag that is true when the Form 8-K filing is intended to satisfy the filing obligation of the registrant as soliciting material pursuant to Rule 14a-12 under the Exchange Act."
       }
      }
     },
     "auth_ref": [
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     ]
    },
    "us-gaap_StatementClassOfStockAxis": {
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     "nsuri": "http://fasb.org/us-gaap/2023",
     "localname": "StatementClassOfStockAxis",
     "presentation": [
      "http://BellevueLifeSciencesAcquisitionCorp.com/20240920/taxonomy/role/DocumentDocumentAndEntityInformation"
     ],
     "lang": {
      "en-us": {
       "role": {
        "label": "Class of Stock [Axis]",
        "terseLabel": "Class of Stock [Axis]"
       }
      }
     },
     "auth_ref": []
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    "dei_TradingSymbol": {
     "xbrltype": "tradingSymbolItemType",
     "nsuri": "http://xbrl.sec.gov/dei/2023",
     "localname": "TradingSymbol",
     "presentation": [
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     ],
     "lang": {
      "en-us": {
       "role": {
        "label": "Trading Symbol",
        "terseLabel": "Trading Symbol",
        "documentation": "Trading symbol of an instrument as listed on an exchange."
       }
      }
     },
     "auth_ref": []
    },
    "blacu_UnitsEachConsistingOfOneShareOfCommonStockOneRedeemableWarrantAndOneRight2Member": {
     "xbrltype": "domainItemType",
     "nsuri": "http://BellevueLifeSciencesAcquisitionCorp.com/20240920",
     "localname": "UnitsEachConsistingOfOneShareOfCommonStockOneRedeemableWarrantAndOneRight2Member",
     "presentation": [
      "http://BellevueLifeSciencesAcquisitionCorp.com/20240920/taxonomy/role/DocumentDocumentAndEntityInformation"
     ],
     "lang": {
      "en-us": {
       "role": {
        "label": "Units Each Consisting Of One Share Of Common Stock One Redeemable Warrant And One Right 2 [Member]",
        "terseLabel": "Units Each Consisting Of One Share Of Common Stock One Redeemable Warrant And One Right 2 [Member]"
       }
      }
     },
     "auth_ref": []
    },
    "dei_WrittenCommunications": {
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     "nsuri": "http://xbrl.sec.gov/dei/2023",
     "localname": "WrittenCommunications",
     "presentation": [
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     ],
     "lang": {
      "en-us": {
       "role": {
        "label": "Written Communications",
        "terseLabel": "Written Communications",
        "documentation": "Boolean flag that is true when the Form 8-K filing is intended to satisfy the filing obligation of the registrant as written communications pursuant to Rule 425 under the Securities Act."
       }
      }
     },
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   }
  },
  "std_ref": {
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    "role": "http://www.xbrl.org/2003/role/presentationRef",
    "Publisher": "SEC",
    "Name": "Exchange Act",
    "Number": "240",
    "Section": "12",
    "Subsection": "b"
   },
   "r1": {
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    "Publisher": "SEC",
    "Name": "Exchange Act",
    "Number": "240",
    "Section": "12",
    "Subsection": "b-2"
   },
   "r2": {
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    "Publisher": "SEC",
    "Name": "Exchange Act",
    "Number": "240",
    "Section": "12",
    "Subsection": "d1-1"
   },
   "r3": {
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    "Publisher": "SEC",
    "Name": "Exchange Act",
    "Number": "240",
    "Section": "13e",
    "Subsection": "4c"
   },
   "r4": {
    "role": "http://www.xbrl.org/2003/role/presentationRef",
    "Publisher": "SEC",
    "Name": "Exchange Act",
    "Number": "240",
    "Section": "14d",
    "Subsection": "2b"
   },
   "r5": {
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    "Publisher": "SEC",
    "Name": "Exchange Act",
    "Section": "14a",
    "Number": "240",
    "Subsection": "12"
   },
   "r6": {
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    "Publisher": "SEC",
    "Name": "Securities Act",
    "Number": "230",
    "Section": "425"
   },
   "r7": {
    "role": "http://www.xbrl.org/2003/role/presentationRef",
    "Publisher": "SEC",
    "Name": "Securities Act",
    "Number": "7A",
    "Section": "B",
    "Subsection": "2"
   }
  }
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