

SECURITIES AND EXCHANGE COMMISSION

FORM UPLOAD

SEC-originated letters to filers

Filing Date: **2023-10-17**
SEC Accession No. [0000000000-23-011370](#)

([HTML Version](#) on [secdatabase.com](#))

FILED FOR

Bellevue Life Sciences Acquisition Corp.

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

Type: **UPLOAD**

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 logo

October 17, 2023

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

Sciences Acquisition Corp.

Statement on Schedule 14A

2023

Re: Bellevue Life

Preliminary Proxy

Filed October 10,

File No. 001-41390

Dear Kuk Hyoun Hwang:

We have reviewed your
filing 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 our
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.

Preliminary Proxy Statement on Schedule 14A

General

1. With a view toward
disclosure, please tell us whether your sponsor is, is controlled by, or
has substantial ties
with a non-U.S. person. If so, include risk factor disclosure that
addresses how this fact
could impact your ability to complete your initial business
combination. For
instance, discuss the risk to investors that you may not be able to

complete an initial
business combination with a U.S. target company should the
transaction be subject
to review by a U.S. government entity, such as the Committee on
Foreign Investment in
the United States (CFIUS), or ultimately prohibited. Disclose that
as a result, the pool
of potential targets with which you could complete an initial business
combination may be
limited. Further, disclose that the time necessary for government
review of the
transaction or a decision to prohibit the transaction could prevent you from
completing an initial
business combination and require you to liquidate. Disclose the
consequences of
liquidation to investors, such as the losses of the investment

Kuk Hyoun Hwang
Bellevue Life Sciences Acquisition Corp.
October 17, 2023
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opportunity in a target company, any price appreciation in the combined
company, and the
warrants, which would expire worthless.

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.

Please contact Stacie Gorman at 202-551-3585 or Brigitte Lippmann at
202-551-3713
with any questions.

Sincerely,
FirstName LastNameKuk Hyoun Hwang
Division of Corporation
Finance
Comapany NameBellevue Life Sciences Acquisition Corp.
Office of Real Estate &
Construction
October 17, 2023 Page 2
cc: Gary Kocher, Esq.
FirstName LastName