

# SECURITIES AND EXCHANGE COMMISSION

## FORM UPLOAD

SEC-originated letters to filers

Filing Date: **2023-10-18**  
SEC Accession No. [0000000000-23-011404](#)

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### 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

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SUITE 2300  
BELLEVUE WA 98004*

Business Address  
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SUITE 2300  
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425-635-7700*

United States securities and exchange commission logo

October 18, 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 completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance

Office of Real Estate & Construction

cc:

Gary Kocher, Esq.