

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

DIVISION OF CORPORATION FINANCE

April 25, 2023

Jide Zeitlin Co-Chief Executive Officer bleuacacia ltd 500 Fifth Avenue New York, NY 10110

> Re: bleuacacia ltd Preliminary Proxy Statement on Schedule 14A Filed April 14, 2023 File No. 001-41074

Dear Jide Zeitlin:

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: Valerie Ford Jacob, Esq.