



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

DIVISION OF  
CORPORATION FINANCE

May 14, 2024

Richard Leggett  
Chief Executive Officer  
Blue Ocean Acquisition Corp  
2 Wisconsin Circle  
7th Floor  
Chevy Chase, MD 20815

**Re: Blue Ocean Acquisition Corp  
Preliminary Proxy Statement  
Filed April 26, 2024  
File No. 001-41112**

Dear Richard Leggett:

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: Kenny S. Terrero, Esq.