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U.S. Listing Qualifications & Market Surveillance

February 9, 2023

Division of Corporation Finance
U.S. Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

Division of Corporation Finance:

This is to certify that on February 8, 2023, The Nasdaq Stock Market LLC (the "Exchange") received from Bellevue Sciences Acquisition Corp. (the "Registrant") a copy of the Registrant's application on Form 8-A 12(b) for the registration of the following securities:

Units, each consisting of one share of common stock, one redeemable warrant and one right

Common stock, par value \$0.0001

Redeemable warrants, exercisable for shares of common stock at an exercise price of \$11.50 per share

Rights to receive one-tenth (1/10) of one share of common stock

We further certify that the securities described above have been approved by the Exchange for listing and registration upon official notice of issuance.

We understand that the Registrant is seeking effectiveness of the Form 8-A 12(b) concurrently with effectiveness of its 1933 Act Registration Statement, and we hereby join in such request.

Sincerely,

