

**BurTech Acquisition Corp.**  
**1300 Pennsylvania Ave NW, Suite 700**

**Washington, DC 20004**

December 8, 2021

**VIA EDGAR & TELECOPY**

Division of Corporation Finance  
Office of Real Estate & Construction  
U.S. Securities & Exchange Commission  
100 F Street, NE  
Washington, D.C. 20549

**RE: BurTech Acquisition Corp. (the "Company")**

**Registration Statement on Form S-1  
(File No. 333-258914) (the "Registration Statement")**

Ladies and Gentlemen:

The Company hereby requests, pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, acceleration of effectiveness of the Registration Statement so that such Registration Statement will become effective as of 4:00 p.m. on December 10, 2021, or as soon thereafter as practicable.

Very truly yours,

**BurTech Acquisition Corp.**

By: /s/ Shahal Khan  
Name: Shahal Khan  
Title: Chief Executive Officer

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