

Shahal Khan  
Chief Executive Officer  
BurTech Acquisition Corp.  
1300 Pennsylvania Ave NW, Suite 700  
Washington, DC 20004

Dinakar Munagala  
Chief Executive Officer  
Blaize, Inc.  
4659 Golden Foothill Parkway, Suite 206  
El Dorado Hills, CA 95762

Re: BurTech Acquisition Corp.  
Amendment No. 1 to Registration Statement on Form S-4  
Filed on September 9, 2024  
File No. 333-280889

Dear Shahal Khan and Dinakar Munagala:

We have reviewed your amended registration statement and have the following comments.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe a comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to this letter, we may have additional comments. Unless we note otherwise, any references to prior comments are to comments in our August 15, 2024 letter.

Amendment No. 1 to Registration Statement on Form S-4 filed on September 9, 2024  
General

1. We note your response to our prior Comment 4 and reissue in part. Please disclose, as of the most recent practicable date, the persons who have direct and indirect material interests in the SPAC sponsor, as well as the nature and amount of their interests. We note that Big 4 Sponsor LLC holds 42.3% of the membership interest in the Sponsor. Please identify the natural persons holding interest in Big 4 Sponsor LLC.  
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Page 2

2. We note your response to our prior Comment 12 and reissue in part. Please file the non-redemption agreements as exhibits to your registration statement.

3. Please expand your response to prior comment 65 to clarify where in your revised fee table you included all outstanding securities of the SPAC, including units and shares of common stock that are currently outstanding.

4. Your revisions in response to prior comment 54 indicate there are no conflicting fiduciary duties. Please reconcile with the following disclosure that is repeated throughout your document: "the fact that certain of BurTech's directors and officers presently has fiduciary or contractual obligations to other entities pursuant to which such officer or director is required to present a business combination opportunity to such entity. BurTech's directors and officers also may have become aware of business combination opportunities which may have been appropriate for presentation to BurTech and the other entities to which they owe certain fiduciary or contractual duties. Accordingly, they may have had conflicts of interest in determining to which entity a particular business opportunity should have been presented."

5. When we request revisions to your document, please ensure your response

and revisions  
address each instance in which the disclosure appears in that document.  
In addition to the  
examples highlighted in our other comments included in this letter,  
please reconcile your  
revisions on page 9 in response to prior comment 17 that approval of the  
proposals is  
assured with your continued disclosures on pages 37 and 120 regarding  
the need for  
additional votes by public shareholders to approve the proposals. In  
addition, highlight  
clearly and specifically on the cover page that approval of each  
proposal is assured.  
Cover Page

6. We note your response to our prior Comment 16 and reissue in part.  
Please briefly clarify  
the relationship of the RT Parties to the SPAC and/or Blaize. If no  
prior relationship  
exists, state so directly.

Q. Why is BurTech proposing the Business Combination Proposal?, page 9

7. Your disclosure on page 9 indicates that the total outstanding BurTech  
Class A Common  
Stock and Warrants are as of June 20, 2024. Elsewhere, your disclosure  
indicates that the  
total outstanding Common Stock and Warrants are as of June 30, 2024.  
Please revise this  
inconsistency.  
Summary of Proxy Statement/Prospectus, page 37

8. We note your response to our prior Comment 24 and reissue. Please revise  
the summary  
section to briefly describe any material factors that the board  
considered in making its  
approval determination. Please refer to Item 1604(b)(2) of Regulation

S-K.  
Risk Factors  
Our engagements with automotive OEMs and Tier-1 suppliers are long-term in  
nature and we  
will not receive firm purchase order commitments un, page 47

9. We note your response to our prior Comment 26 and reissue in part.  
Please revise to  
clarify what you mean by engagements with the entities to which  
you refer, why you  
believe those engagements will result in future revenues, the  
extent to which you will  
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Page 3

be reliant on the relationships and the expected timeframe for  
recognizing revenues.  
Proposal 1 - The Business Combination Proposal  
The Business Combination, page 123

10. We note your response to our prior Comment 32 and reissue. Please revise  
your  
disclosure in this section to describe negotiations relating to material  
terms of the  
transactions, including but not limited to structure, consideration,  
earn-out shares, and  
continuing employment or involvement for any persons affiliated with the  
SPAC before  
the merger. In your revised disclosure, please explain the reasons for  
the terms, each  
party's position on the issues (including proposals and  
counter-proposals), and how you  
reached agreement on the final terms. In this regard, we note references  
to an increase in  
the Base Purchase Price. Also note that this comment applies to  
negotiations related to  
each of the agreements related to the merger agreement, in addition to  
negotiations related  
to the merger agreement.

11. We note your response to our prior Comment 33 and reissue in part.  
Please discuss both  
the benefits and detriments of the business combination transaction and  
any related  
financing transactions on Blaize.

12. We note your response to prior Comment 37. Please revise your disclosure

to explain in what capacity Cohen served in the negotiations and what services it provided. Also revise to clarify its role in the June 23, 2023 discussion of "the current and prospective financials of Blaize and to discuss valuation, structure and other aspects of a potential business combination between BurTech and Blaize."

13. We note your revisions in response to prior comment 40. Disclosure on page 74 indicates that EF Hutton "was not engaged to provide any financial or merger-related advisory services in connection with the Business Combination". However, disclosure on page 128 appear to indicate that EF Hutton served as financial advisor in considering Blaize as a business combination target. Please advise or revise as to this apparent inconsistency.

14. We reissue prior comment 39 given the continued disclosures regarding the projected/prospective financial information of Blaize discussed during negotiations related to the business combination. We also note continued disclosures regarding "financial advisors." Identify these advisors and explain clearly what role and activities they performed.  
Interests of Sponsor Related Parties in the Business Combination and Related Financing, page 134

15. Please expand your response to prior comment 6 to quantify the aggregate dollar amount of out-of-pocket expenses for which the Sponsor and its affiliates are awaiting reimbursement. Provide similar disclosure for the BurTech's officers and director, if material.  
Certain Agreements Related to the Business Combination, page 154

16. We note your response to our prior comment 43 and reissue. Please revise this section to include disclosure related to the additional agreements.  
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Page 4  
Material U.S. Federal Income Tax Considerations for BurTech, Holders of BurTech Class A Common Stock and Holders of New Blaize Common Stock, page 155

17. We note your revisions in response to prior comment 44 and your disclosure on page 163 that "Blaize and BurTech intend the Merger to qualify as a "reorganization" within the meaning of Section 368 (a) of the Code." Please revise to clearly state whether the transaction will qualify as a reorganization, include an opinion of counsel covering the material tax consequences of the business combination, and state that the disclosure in this section represents the opinion of counsel. If there is uncertainty regarding the tax treatment of the transactions, counsel may (1) issue a should or more likely than not opinion to make clear that the opinion is subject to a degree of uncertainty and (2) explain why it cannot give a firm opinion. Refer to Section III.C of Staff Legal Bulletin No. 19.  
Please also remove language stating that generally certain tax consequences will apply or assuming certain consequences (e.g., assuming that the Business Combination constitutes a reorganization). Also please provide summary and risk factor disclosure. For further guidance, refer to Item 601(b)(8) of Regulation S-K and our Staff Legal Bulletin No. 19.  
Management team, page 227

18. Your disclosure added in response to prior comment 51 indicates "certain of our executive officers also serve as executive officers" for the SPACs you identify.

Revise to clarify  
which of your officers also serve for those other SPACs.  
Information About BurTech  
Permitted Purchases of Our Securities, page 229

19. Please reconcile your deletions in response to prior comment 29 with your disclosures on pages 136 and 229. Also, please confirm our understanding that your deletions mean that the persons or entities mentioned in prior comment 29 will not engage in the transactions mentioned in that comment.  
Business Combination Shares, page 257

20. We note your response to prior comment 57. Please also include shares issued to holders of notes.  
Security Ownership, page 263

21. As previously requested in our prior comment 59, please revise to identify the natural persons who have or share voting and/or dispositive powers over the shares held by each entity listed in each table.  
Annex A.1 The Merger Agreement, page A-1-i

22. We note your response to our prior Comment 63 and reissue. Please supplementally provide us a list briefly identifying the contents of all omitted schedules or similar supplements to the Merger Agreement, including disclosure letters related to each party to the agreement. For example, we note references to a Company Disclosure Letter and an Acquiror Disclosure Letter.  
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Please contact Charles Eastman at 202-551-3794 or Kevin Stertzel at 202-551-3723 if you have questions regarding comments on the financial statements and related matters. Please contact Sarah Sidwell at 202-551-4733 or Geoffrey Kruczek at 202-551-3641 with any other questions.

Sincerely,

Division of

Office of

Corporation Finance

Manufacturing

cc: Rajiv Khanna  
Ryan Lynch