



ALEX WENIGER-ARAUJO
Partner

345 Park Avenue
New York, NY 10154

Direct 212.407.4063
Main 212.407.4000
Fax 212.407.4990
aweniger@loeb.com

October 13, 2021

Howard Efron
Division of Corporation Finance
Office of Real Estate and Construction
U. S. Securities and Exchange Commission
100 5th Street, N.E.
Washington, DC 20549

Re: BurTech Acquisition Corp.
Registration Statement on Form S-1
Filed on August 19, 2021
File No. 33-258914

Dear Howard:

On behalf of our client, BurTech Acquisition Corp, a Delaware company (the "Company"), we submit to the staff (the "Staff") of the U.S. Securities and Exchange Commission (the "SEC") this letter setting forth the Company's response to the comment contained in the Staff's letter dated September 14, 2021 regarding the Company's Registration Statement on Form S-1.

The Staff's comment is repeated below in bold and is followed by the Company's response.

Form S-1 filed August 19, 2021
Capitalization, page 79

- We note that you are offering 25,000,000 shares of Class A common stock as part of your initial public offering of units, but only show 23,742,449 shares subject to possible redemption in your Capitalization table. Please tell us how you considered the guidance in ASC 480-10-S99-3A, which requires securities that are redeemable for cash or other assets to be classified outside of permanent equity if they are redeemable (1) at a fixed or determinable price on a fixed or determinable date, (2) at the option of the holder, or (3) upon the occurrence of an event that is not solely within the control of the holder, in concluding that all 25,000,000 shares of common stock were not required to be presented outside of permanent equity and part of shares subject to possible redemption.**

RESPONSE:

We respectfully advise the Staff that Amendment No. 1 to the Registration Statement restates that all 25,000,000 shares of Class A common stock included in the Company's units to be sold in the public offering are now presented as temporary equity under the guidance in paragraph 3f of ASC 480-10-S99-3A, and all 25,000,000 shares of Class A common stock are subject to possible redemption.

Los Angeles New York Chicago Nashville Washington, DC San Francisco Beijing Hong Kong www.loeb.com

For the United States offices, a limited liability partnership including professional corporations. For Hong Kong office, a limited liability partnership.



Please contact me if you have any additional comments or questions regarding the response.

Sincerely,

/s/ Alex Weniger-Araujo
Alex Weniger-Araujo
Partner
