



DIVISION OF
CORPORATION FINANCE

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

November 5, 2024

Craig E. Barnett
Chief Executive Officer
Pearl Holdings Acquisition Corp
767 Third Avenue, 11th Floor
New York, New York 10017

Re: Pearl Holdings Acquisition Corp
Preliminary Proxy Statement on Schedule 14A
Filed October 29, 2024
File No. 001-41165

Dear Craig E. Barnett:

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: P. Michelle Gasaway, Esq.