



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

DIVISION OF  
CORPORATION FINANCE

December 12, 2022

Ofer Gonen  
Chief Executive Officer and Director  
Cactus Acquisition Corp. 1 Ltd  
4B Cedar Brook Drive  
Cranbury, NJ 08512

**Re: Cactus Acquisition Corp. 1 Ltd**  
**Form 10-K for the Fiscal Year Ending December 31, 2021**  
**Filed March 31, 2022**  
**File No. 001-40981**

Dear Ofer Gonen:

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