



DIVISION OF  
CORPORATION FINANCE

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

October 21, 2024

Gary Challinor  
Chief Executive Officer  
Cactus Acquisition Corp. 1 Limited  
4B Cedar Brook Drive  
Cranbury, NJ 08512

**Re: Cactus Acquisition Corp. 1 Limited**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed September 27, 2024**  
**File No. 001-40981**

Dear Gary Challinor:

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: Giovanni Caruso