



DIVISION OF  
CORPORATION FINANCE

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

May 28, 2024

Angel Orrantia  
Chief Executive Officer  
Four Leaf Acquisition Corporation  
4546 El Camino Real B10 #715  
Los Altos, CA 94022

**Re: Four Leaf Acquisition Corporation**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed May 20, 2024**  
**File No. 001-41646**

Dear Angel Orrantia:

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: Conrad Adkins, Esq.