



DIVISION OF  
CORPORATION FINANCE

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

October 25, 2024

Kazusa Aranami  
Chief Executive Officer  
BloomZ Inc.  
Toyo Recording 1F, 4-5-19 Akasaka  
Minato-ku, Tokyo 107-0052  
Japan

**Re: BloomZ Inc.**  
**Draft Registration Statement on Form F-1**  
**Submitted October 16, 2024**  
**CIK No. 0001984014**

Dear Kazusa Aranami:

This is to advise you that we do not intend to review your registration statement.

We request that you publicly file your registration statement no later than 48 hours prior to the requested effective date and time. Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Alyssa Wall at 202-551-8106 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Ying Li