



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

DIVISION OF  
CORPORATION FINANCE

Mail Room 4561

July 6, 2018

Via E-mail

Alfred V. Tobia Jr.  
Sidus Investment Partners, L.P.  
767 Third Avenue, 15th Floor  
New York, New York 10017

**Re: Acacia Research Corp.  
Preliminary Proxy Statement on Schedule 14A  
Filed April 5, 2018 by Sidus Investment Partners, L.P. and BLR Partners LP  
Additional Soliciting Material Filed Pursuant to Rule 14a-12  
Filed March 20, 2018 and March 21, 2018  
File No. 001-37721**

Dear Mr. Tobia:

We have completed our review of your filings. 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,

/s/ Folake Ayoola

Folake Ayoola  
Special Counsel, Office of  
Technologies and Services

cc: Ryan Nebel  
Olshan Frome Wolosky LLP