



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.