DIVISION OF

CORPORATION FINANCE

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

Mail Room 4561

July 6, 2018

<u>Via E-mail</u>
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