



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

DIVISION OF  
CORPORATION FINANCE

January 12, 2023

John Gregg  
Co-Chief Executive Officer  
BlueRiver Acquisition Corp.  
250 West Nottingham Drive  
Suite 400  
San Antonio, TX 78209

**Re: BlueRiver Acquisition Corp.  
Preliminary Proxy Statement on Schedule 14A  
Filed December 30, 2022  
File No. 001-39961**

Dear John Gregg:

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: Daniel J. Espinoza, Esq.