



DIVISION OF  
CORPORATION FINANCE

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

July 21, 2020

Chen Franco-Yehuda  
Chief Financial Officer  
PLURISTEM THERAPEUTICS INC  
MATAM Advanced Technology Park  
Building No. 5  
Haifa L3 31905 Israel

**Re: PLURISTEM THERAPEUTICS INC**  
**Registration Statement on Form S-3**  
**Filed July 16, 2020**  
**File No. 333-239890**

Dear Mr. Franco-Yehuda:

This is to advise you that we have not reviewed and will not review your registration statement.

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 Laura Crotty at (202) 551- 7614 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Howard Berkenblit