



DIVISION OF  
CORPORATION FINANCE

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

September 13, 2022

Michael Dinsdale  
Chief Financial Officer  
Plum Acquisition Corp. I  
2021 Fillmore St. #2089  
San Francisco , California 94115

**Re: Plum Acquisition Corp. I**  
**Form 10-K for the year ended December 31, 2021**  
**Filed April 22, 2022**  
**File No. 001-40218**

Dear Mr. Dinsdale:

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