



DIVISION OF
CORPORATION FINANCE

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

August 29, 2023

Kanishka Roy
Co-Chief Executive Officer
Plum Acquisition Corp. I
2021 Fillmore St. #2089
San Francisco, CA 94115

Re: Plum Acquisition Corp. I
Preliminary Proxy Statement on Schedule 14A
Filed August 11, 2023
File No. 001-40218

Dear Kanishka Roy :

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: Philip C. McDermott, Esq.