



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.