



DIVISION OF
CORPORATION FINANCE

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

March 26, 2025

Liat Zalts
Chief Financial Officer
Pluri Inc.
Matam Advanced Technology Park
Building No.5
Haifa, Israel, 3508409

Re: Pluri Inc.
Preliminary Proxy Statement on Schedule 14A
Filed March 14, 2025
File No. 001-31392

Dear Liat Zalts:

We have reviewed your filing and have the following comment.

Please respond to this letter within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe a comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this letter, we may have additional comments.

Preliminary Proxy Statement on Schedule 14A

Proposal No. 6 - Private Placement Proposal, page 14

1. We note that Proposal No. 6 seeks shareholders of Pluri Inc. to approve the exercise of the Warrants and the issuance of the Consideration Shares in connection with the acquisition of a majority of the equity interests in Kokomodo Ltd. Insofar as your shareholders will not have a separate opportunity to vote on that transaction, please revise your disclosure to include the information required pursuant to Note A of Schedule 14A, including the information set forth in Items 11, 13, and 14 of Schedule 14A. Refer to Question and Answer 151.02 of the Compliance and Disclosure Interpretations for Proxy Rules and Schedules 14A/14C available on our website.

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.

March 26, 2025

Page 2

Please contact Doris Stacey Gama at 202-551-3188 or Tim Buchmiller at 202-551-3635 with any other questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Ron Ben-Bassat, Esq.