



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4546

April 6, 2017

Erez Egozi  
Chief Financial Officer  
Pluristem Therapeutics Inc.  
Matam Advanced Technology Park  
Building No. 5  
Haifa, Israel, 31905

**Re: Pluristem Therapeutics Inc.  
Form 10-K for the Fiscal Year Ended June 30, 2016  
Filed September 7, 2016  
File No. 001-31392**

Dear Mr. Egozi:

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,

*/s/ Erin K. Jaskot, for*

Suzanne Hayes  
Assistant Director  
Office of Healthcare and Insurance

Cc: Oded Har-Even, Esq.  
Zysman, Aharoni, Gayer and  
Sullivan & Worcester LLP