

May 13, 2022

Office of Life Sciences  
Division of Corporation Finance  
U.S. Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549-3720

**Re: Kalera Public Ltd Co**  
**Registration Statement on Form S-4**  
**File No. 333-264422**

**Acceleration Request**  
**Requested Date: May 13, 2022**  
**Requested Time: 5:00 P.M. Eastern Time**

Ladies and Gentlemen:

Pursuant to Rule 461(a) under the Securities Act of 1933, as amended, Kalera Public Limited Company (the “**Company**”) hereby respectfully requests that the effective date of the Company’s Registration Statement on Form S-4 (File No. 333-264422) be accelerated by the Securities and Exchange Commission to no later than 5:00 p.m. Washington D.C. time on May 13, 2022.

We request that we be notified of such effectiveness by a telephone call to David Dixter of Milbank LLP at +44 20.7615.3120 and that such effectiveness also be confirmed in writing.

Very truly yours,

Kalera Public Ltd Co

/s/ Fernando Cornejo

Fernando Cornejo

Director

cc: David Dixter, Esq.  
Iliana Ongun, Esq.  
**Milbank LLP**

Mitchell S. Nussbaum, Esq.  
Tahra Wright, Esq.  
**Loeb & Loeb LLP**

Connor Manning, Esq.  
**Arthur Cox LLP**