

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

October 13, 2022

Fernando Cornejo Chief Financial Officer Kalera Public Limited Company 10 Earlsfort Terrace Dublin 2, D02 T380 Ireland

> Re: Kalera Public Limited Company Registration Statement on Form S-1 Filed October 7, 2022 File No. 333-267797

Dear Fernando Cornejo:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Jessica Ansart at 202-551-4511 with any questions.

Sincerely,

Division of Corporation Finance Office of Industrial Applications and Services

cc: David Dixter