

Mail Stop 7010

August 23, 2005

Mr. Richard C. Levin  
Chief Executive Officer, President  
and Chief Financial Officer,  
Spherix Incorporated  
12051 Indian Creek Court  
Beltsville, Maryland 20705

RE: Form 10-K for the fiscal year ended December 31, 2004  
Forms 10-Q for the periods ended March 31 and June 30,  
2005  
File No. 0-5576

Dear Mr. Levin:

We have completed our review of your Form 10-K and related  
filings and have no further comments at this time.

If you have any further questions regarding our review of your  
filings, please direct them to Scott Watkinson, Staff Accountant,  
at (202) 551-3741 or, in his absence, to the undersigned at (202)  
551- 3769.

Sincerely,

Rufus Decker  
Accounting Branch Chief

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Mr. Richard C. Levin  
Spherix Incorporated  
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UNITED STATES SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010  
DIVISION OF CORPORATION FINANCE