

Mail Stop 4561

February 1, 2010

Mr. Adam S. Berger  
Chief Executive Officer  
Spark Networks, Inc.  
8383 Wilshire Boulevard, Suite 800  
Beverly Hills, California 90211

**Re: Spark Networks, Inc.  
Form 10-K For the Year Ended December 31, 2008  
Form 10-K/A For the Year Ended December 31, 2008  
File No. 001-32750**

Dear Mr. Berger:

We have completed our review of the above referenced filings and have no further comments at this time on the specific issues raised.

Sincerely,

Stephen G. Krikorian  
Accounting Branch Chief