



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

DIVISION OF
CORPORATION FINANCE

May 23, 2014

Via E-mail

Mr. Joshua A. Kreinberg, Esq.
General Counsel and Corporate Secretary
Spark Networks, Inc.
11150 Santa Monica Boulevard, Suite 600
Los Angeles, California 90064

Re: Spark Networks, Inc.
Definitive Additional Materials on Schedule 14A
Filed May 22, 2014
File No. 001-32750

Dear Mr. Kreinberg:

We have reviewed your filing and have the following comments.

General

1. We note the following statements, which, pursuant to Rule 14a-9, should be clearly characterized as beliefs, and must have a reasonable and factual basis, with the support disclosed in proxy materials or provided to the staff as supplemental information:
 - “Spark Networks Cautions Stockholders Not to be Misled by Osmium’s Inaccurate Statements and Deceptive Practices”
 - “Spark Networks ... issued the following open letter to stockholders ... cautioning stockholders not to be misled by the puffery and propaganda offered by Osmium....”
 - “Ultimately Osmium’s nominees are interested in Osmium’s fund performance, not in Spark’s long-term performance as a company.”

In future filings, please ensure that you observe Rule 14a-9 in press releases or other soliciting materials.

Mr. Joshua A. Kreinberg, Esq.
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You may contact me at (202) 551-3503 if you have any questions regarding our comments.

Sincerely,

/s/ David L. Orlic

David L. Orlic
Special Counsel
Office of Mergers and Acquisitions

cc: Via E-mail
Katherine J. Blair, Esq.
Manatt, Phelps & Phillips, LLP