

DIVISION OF CORPORATION FINANCE

April 22, 2021

Oz Adler Chief Financial Officer SciSparc Ltd./ADR 20 Raul Wallenberg Street, Tower A Tel Aviv 6971916, Israel

> Re: SciSparc Ltd./ADR Registration Statement on Form F-1 Filed April 21, 2021 File No. 333-255408

Dear Mr. Adler:

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 Tom Kluck at 202-551-3233 with any questions.

Sincerely,

Division of Corporation Finance Office of Life Sciences

cc: Howard E. Berkenblit