



DIVISION OF
CORPORATION FINANCE

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

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