



DIVISION OF  
CORPORATION FINANCE

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

September 3, 2024

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

**Re: SciSparc Ltd.**  
**Registration Statement on Form F-1**  
**Filed August 28, 2024**  
**File No. 333-281821**

Dear Oz 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 Jimmy McNamara at 202-551-7349 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Howard Berkenblit