



DIVISION OF  
CORPORATION FINANCE

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

January 26, 2021

Beau Blair  
Chief Executive Officer  
ARK GLOBAL ACQUISITION CORP.  
4235 Hillsboro Pike, Suite 300  
Nashville, TN 37215

**Re: ARK GLOBAL ACQUISITION CORP.**  
**Form S-1 filed December 30, 2020**  
**File No. 333-251832**

Dear Mr. Blair:

We have reviewed your registration statement and have the following comment.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to our comment, we may have additional comments.

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1. We note your calculation of dilution assuming no exercise of over-allotment option appears to be incorrect. Please revise in your next amended filing.

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.

Refer to Rules 460 and 461 regarding requests for acceleration. Please allow adequate time for us to review any amendment prior to the requested effective date of the registration statement.

You may contact Ameen Hamady at 202-551-3891 or Shannon Menjivar at 202-551-3856 if you have questions regarding comments on the financial statements and related matters. Please contact Todd Schiffman at 202-551-3491 or Pam Long at 202-551-3765 with

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any other questions.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction