



DIVISION OF
CORPORATION FINANCE

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

November 6, 2023

Charles Federman
Chief Executive Officer and Director
SILVERspac Inc.
7 World Trade Center, 10th Floor
250 Greenwich Street
New York, NY 10007

Re: SILVERspac Inc.
Form 10-K for the year ended December 31, 2022
File No. 001-40783

Dear Charles Federman:

We have completed our review of your 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.

Sincerely,

Division of Corporation Finance
Office of Real Estate & Construction