



DIVISION OF  
CORPORATION FINANCE

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

May 17, 2021

Joshua Spear  
Chief Executive Officer  
Iron Spark I Inc.  
125 N Cache St.  
2nd Floor  
Jackson, Wyoming 83001

**Re: Iron Spark I Inc.**  
**Amendment No. 2 to Registration Statement on Form S-1**  
**Filed May 6, 2021**  
**File No. 333-253775**

Dear Mr. Spear:

We have reviewed your amended registration statement and have the following comment. We may ask you to provide us with information so we may better understand your disclosure.

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 these comments, we may have additional comments.

Form S-1 amendment #2 filed May 6, 2021

Use of Proceeds, page 51

1. It appears that you include the gross proceeds from the private placement shares offered in the private placement in your calculation of '% of public offering size in your table'. Please provide us with your analysis supporting the 104% or revise.

You may contact Sasha Parikh at 202-551-3627 or Terence O'Brien at 202-551-3355 if you have questions regarding comments on the financial statements and related matters. Please contact Dillon Hagius at 202-551-7976 or Suzanne Hayes at 202-551-3675 with any other questions.

Joshua Spear  
Iron Spark I Inc.  
May 17, 2021  
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Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Giovanni Caruso