



DIVISION OF  
CORPORATION FINANCE

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

October 6, 2022

Alexander P. Oxman  
Chief Financial Officer  
Iron Spark I Inc.  
125 N Cache St.  
2nd FL., Box 3789  
Jackson, WY 83001

**Re: Iron Spark I Inc.  
125 N Cache St.  
2nd Floor, Box 3789  
Jackson, WY 83001**

Dear Alexander P. Oxman:

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