



DIVISION OF
CORPORATION FINANCE

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

August 21, 2018

Jeronimo Folgueira
Chief Executive Officer
Spark Networks SE
Kohlfurter Straße 41/43
Berlin 10999, Germany

**Re: Spark Networks SE
Registration Statement on Form F-1
Filed August 17, 2018
File No. 333-226911**

Dear Mr. Folgueira:

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 William Mastrianna, Attorney-Adviser, at (202) 551-3778 with any questions.

Sincerely,

Division of Corporation Finance
Office of Telecommunications