

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

DIVISION OF CORPORATION FINANCE

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