



DIVISION OF  
CORPORATION FINANCE

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

August 19, 2022

Sophie Tao  
Chief Executive Officer  
SPK Acquisition Corp.  
Room 368, 302 Buwei  
211 Fute North Road  
China (Shanghai) Pilot Free Trade Zone, 200131

**Re: SPK Acquisition Corp.**  
**Amendment No. 2 to Proxy Statement on Schedule 14A**  
**Filed August 19, 2022**  
**File No. 001-40462**

Dear Ms. Tao:

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 Life Sciences

cc: Alex Weniger-Araujo, Esq.