



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4561

January 11, 2017

Owen Dukes  
Chief Executive Officer  
SPO Global, Inc.  
800 W. Cummings Park  
Woburn, MA 01801

**Re: SPO Global, Inc.  
Offering Statement on Form 1-A  
Filed January 6, 2017  
File No. 024-10663**

Dear Mr. Dukes:

Our preliminary review of your offering statement indicates that it fails in material respects to comply with the requirements of the form. Specifically, we note you accounted for the acquisition on December 23, 2015 as a reverse merger and recapitalization. As such, the historical financial statements should reflect this transaction for all reported periods. We will not perform a detailed examination of the offering statement and we will not issue comments.

We will not be in a position to qualify the Form 1-A until you amend your offering statement to correct the deficiencies and address any comments we may have at that time.

Please contact me at Gabriel Eckstein, Staff Attorney, at (202) 551-3286 with any questions.

Sincerely,

/s/ Jan Woo

Jan Woo  
Legal Branch Chief  
Office of Information Technologies  
and Services

cc: William Eilers, Esq.  
Eilers Law Group, P.A.