

LogicMark, Inc.
2801 Diode Lane
Louisville, KY 40299

January 20, 2023

VIA EDGAR

U.S. Securities and Exchange Commission
Division of Corporation Finance
Office of Trades & Services
100 F Street, NE
Washington D.C. 20549

**RE: LogicMark, Inc.
 File No. 333-268688
 Registration Statement on Form S-1, as amended**

Ladies and Gentlemen:

Pursuant to Rule 461 of the General Rules and Regulations under the Securities Act of 1933, as amended (the "Act"), LogicMark, Inc. (the "Registrant") hereby requests that the United States Securities and Exchange Commission (the "Commission") take appropriate action to accelerate the effective date of the above-referenced registration statement (the "Registration Statement") so as to become effective on Monday, January 23, 2023, at 5:00 p.m. Eastern Time, or as soon thereafter as practicable.

The Registrant understands that the Commission will consider this request for acceleration of the effective date of the Registration Statement as a confirmation of the fact that the Registrant is aware of its responsibilities under the Act and the Securities Exchange Act of 1934, as amended, as they relate to the proposed sale of the securities specified in the Registration Statement by the Registrant.

Once the Registration Statement is effective, please orally confirm the event with our counsel, Sullivan & Worcester LLP, by calling David Danovitch at (212) 660-3060, or in his absence, Michael DeDonato at (212) 660-3038. We also respectfully request that copies of the written order from the Commission verifying the effective date and time of the Registration Statement be sent to Mr. Danovitch via email at ddanovitch@sullivanlaw.com and to Mr. DeDonato via email at mddonato@sullivanlaw.com.

Sincerely,

LogicMark, Inc.

By: /s/ Chia-Lin Simmons
Chia-Lin Simmons
Chief Executive Officer

cc: Mark Archer, LogicMark, Inc.
David E. Danovitch, Sullivan & Worcester LLP
Michael DeDonato, Sullivan & Worcester LLP