

LogicMark, Inc.
2801 Diode Lane
Louisville, KY 40299

July 30, 2024

VIA EDGAR

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

RE: LogicMark, Inc.
File No. 333-279133
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 Wednesday, July 31, 2024, 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 a copy 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.

Sincerely,

LogicMark, Inc.

By: /s/ Mark Archer

Mark Archer
Chief Financial Officer

cc: Chia-Lin Simmons, LogicMark, Inc.
David E. Danovitch, Sullivan & Worcester LLP
Michael DeDonato, Sullivan & Worcester LLP