

LogicMark, Inc.
2801 Diode Lane
Louisville, KY 40299
(502) 442-7911

January 8, 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. 333-276263
Registration Statement on Form S-3, as amended**

Ladies and Gentlemen:

In accordance with Rule 461 under the Securities Act of 1933, as amended (the "Act"), LogicMark, Inc. (the "Registrant") respectfully requests that the effective date of the above-referenced registration statement (the "Registration Statement") be accelerated so that the same will become effective at 5:00 p.m. Eastern Time on January 10, 2024, or as soon thereafter as is practicable.

The Registrant understands that the United States Securities and Exchange Commission (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 resale of the securities specified in the Registration Statement by the selling stockholders named therein.

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
