



DIVISION OF
CORPORATION FINANCE

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

January 4, 2024

Mark Archer
Chief Financial Officer
LogicMark, Inc.
2801 Diode Lane
Louisville, KY 40299

Re: LogicMark, Inc.
Registration Statement on Form S-3
Filed December 26, 2023
File No. 333-276263

Dear Mark Archer:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Robert Augustin at 202-551-8483 with any questions.

Sincerely,

Division of Corporation Finance
Office of Industrial Applications and
Services

cc: Michael DeDonato