

ROTH CAPITAL PARTNERS, LLC
888 SAN CLEMENTE DRIVE, SUITE 400
NEWPORT BEACH, CA 92660

July 30, 2024

VIA EDGAR CORRESPONDENCE

U.S. Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549

Re: LogicMark, Inc.
Registration Statement on Form S-1
File No. 333-279133

Ladies and Gentlemen:

Pursuant to Rule 461 of the General Rules and Regulations under the Securities Act of 1933, as amended (the "Act"), we, the underwriter, hereby request that the Securities and Exchange Commission (the "Commission") take appropriate action to cause the above-referenced registration statement on Form S-1 (the "Registration Statement") to become effective at 5:00 p.m., Eastern Time, on Wednesday, July 31, 2024, or as soon thereafter as practicable.

Pursuant to Rule 460 under the Act, we wish to advise you that we have distributed as many copies of the Preliminary Prospectus dated July 26, 2024 to agents, dealers, institutions and others as appears to be reasonable to secure adequate distribution of the preliminary prospectus.

The undersigned, as underwriter, has complied and will comply with Rule 15c2-8 under the Securities Exchange Act of 1934, as amended.

Very truly yours,

ROTH CAPITAL PARTNERS, LLC

By: /s/ Aaron M. Gurewitz
 Aaron M. Gurewitz
 President

cc: M. Ali Panjwani, Esq.
 Pryor Cashman LLP