

MAXIM GROUP LLC  
300 Park Avenue, 16<sup>th</sup> Floor  
New York, New York 10022

January 20, 2023

**VIA EDGAR**

United States Securities and Exchange Commission  
Division of Corporation Finance  
Office of Trade & Services  
100 F Street, NE  
Washington, D.C. 20549

**Re:   LogicMark, Inc.**  
**Registration Statement on Form S-1, as amended (Registration No. 333-268688)**  
**Withdrawal of Acceleration Request**

Ladies and Gentlemen:

Reference is made to our letter, filed as correspondence via EDGAR on January 18, 2023, in which the undersigned, as representative of the underwriters in connection with the above referenced Registration Statement, joined in the Registrant's request that the effective date of the above-referenced registration statement be accelerated for Thursday, January 19, 2023 at 5:00 p.m. Eastern Time or as soon thereafter as practicable, in accordance with Rule 461 under the Securities Act of 1933, as amended. The undersigned is no longer requesting that such registration statement be declared effective at such time and hereby formally withdraws such request for acceleration of this effective date.

Very truly yours,

MAXIM GROUP LLC

By: /s/ Clifford A. Teller

Name: Clifford A. Teller

Title: Co-President