

October 11, 2022

VIA EMAIL AND EDGAR

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

Re: IMAC Holdings, Inc.
Registration Statement on Form S-3 (No. 333-267622)

Ladies and Gentlemen:

On behalf of IMAC Holdings, Inc. (the "Company"), we enclose the Company's request for acceleration of the above-referenced Registration Statement to 4:00 p.m., Eastern time, on Thursday, October 13, 2022, or as soon as possible thereafter.

Please advise the undersigned of the effectiveness of the Registration Statement.

Very truly yours,

/s/ Spencer G. Feldman

Spencer G. Feldman

cc: Mr. Jeffrey S. Ervin

IMAC HOLDINGS, INC.
1605 Westgate Circle
Brentwood, Tennessee 37027

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

Re: IMAC Holdings, Inc.
Registration Statement on Form S-3 (No. 333-267622)

Ladies and Gentlemen:

IMAC Holdings, Inc. hereby requests that the effectiveness of the above-referenced Registration Statement be accelerated so that it will become effective at 4:00 p.m., Eastern time, on Thursday, October 13, 2022, or as soon as possible thereafter.

Very truly yours,

IMAC HOLDINGS, INC.

By: /s/ Jeffrey S. Ervin
Jeffrey S. Ervin
Chief Executive Officer
