

July 24, 2024

Faith Zaslavsky  
Chief Executive Officer  
IMAC Holdings, Inc.  
3401 Mallory Lane, Suite 100  
Franklin, TN 37067

Re: IMAC Holdings, Inc.  
Preliminary Proxy Statement on Schedule 14A  
Filed June 6, 2024  
File No. 001-38797

Dear Faith Zaslavsky:

We have completed our review of your filing. 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.

Sincerely,

Division of

Office of Industrial

Services

Corporation Finance

Applications and

cc: Carol W. Sherman, Esq.