

September 30, 2022

Jeffrey Ervin  
Chief Executive Officer  
IMAC Holdings, Inc.  
1605 Westgate Circle  
Brentwood, TN 37027

Re: IMAC Holdings, Inc.  
Registration

Statement on Form S-3

2022

Filed September 26,

File No. 333-267622

Dear Mr. Ervin:

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 Jessica

Ansart at 202-551-4511 with any questions.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

Spencer G. Feldman,

cc:

Esq.