

**Assure Holdings Corp.**  
4600 South Ulster Street, Suite 1225  
Denver, Colorado 80237

February 11, 2021

Division of Corporation Finance  
Office of Life Sciences  
Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

**Re: Assure Holdings Corp.  
Registration Statement on Form S-1  
Filed December 30, 2020, as amended  
File No. 333-251829**

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Assure Holdings Corp. (the "**Company**") hereby respectfully requests that the Securities and Exchange Commission accelerate the effective date of the above-referenced Registration Statement (the "**Registration Statement**") to February 12, 2021 at 4:00 p.m. (Eastern) or as soon thereafter as is practicable.

The Company also requests the Commission confirm the effective date and time of the Registration Statement in writing.

Sincerely,

Assure Holdings Corp.

*/s/ John Farlinger*

John Farlinger  
Chief Executive Officer

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cc: Kenneth Sam, Dorsey & Whitney LLP

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