

**ASSURE HOLDINGS CORP.**  
7887 East Belleview Avenue, Suite 500  
Greenwood Village, Colorado 80111

May 10, 2023

***Via EDGAR***

Securities and Exchange Commission  
100 F Street, NE  
Washington, D.C. 20549

**Re: Assure Holdings Corp. – Request for Acceleration  
Registration Statement on Form S-1  
Filed on January 27, 2023, Amended May 2, 2023 and May 10, 2023  
File No. 333-269438**

Ladies and Gentlemen:

On behalf of Assure Holdings Corp., we hereby respectfully request that the Commission accelerate the effectiveness of the above-referenced Registration Statement on Form S-1 (No. 333-269438) to permit said Registration Statement to become effective at 4:00 p.m. Eastern time on May 11, 2023, or as soon thereafter as practicable.

Please contact the undersigned with any questions with respect to this request.

Very truly yours,

Assure Holdings Corp.

/s/ John Price  
John Price  
Chief Financial Officer

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