



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

January 18, 2023

Jake Singleton  
Chief Financial Officer  
The Joint Corp.  
16767 N. Perimeter Drive, Suite 110  
Scottsdale, AZ 85260

**Re: The Joint Corp.**  
**Form 10-K for the year ended December 31, 2021**  
**Filed March 14, 2022**  
**File No. 001-36724**

Dear Jake Singleton:

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 Corporation Finance  
Office of Real Estate & Construction