



DIVISION OF  
CORPORATION FINANCE

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

April 26, 2022

Riadh Zine  
Chief Executive Officer  
Akumin, Inc.  
8300 W. Sunrise Boulevard  
Plantation, Florida 33322

**Re: AKUMIN INC.**  
**Registration Statement on Form S-4**  
**Filed April 21, 2022**  
**File No. 333-264400**

Dear Mr. Zine:

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 Jordan Nimitz at 202-551-5831 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Tom Conaghan, Esq.