



DIVISION OF
CORPORATION FINANCE

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

January 6, 2022

John Farlinger
Chief Executive Officer
Assure Holdings Corp.
4600 South Ulster Street, Suite 1225
Denver, Colorado 80237

**Re: Assure Holdings Corp.
Registration Statement on Form S-1
Filed December 30, 2021
File No. 333-261946**

Dear Mr. Farlinger:

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 Tim Buchmiller at (202) 551-3635 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Jason K. Brenkert, Esq.