



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