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**IM Cannabis Corp.  
Beit Hakshatot, Kibutz Gilil-Yam  
4690500, Israel**

July 7, 2025

VIA EDGAR

Securities and Exchange Commission  
Division of Corporation Finance  
United States Securities and Exchange Commission  
100 F Street, N.E.  
Washington, DC 20549

RE: IM Cannabis Corp. (CIK: 0001792030)  
Registration Statement No. 333-288346 on Form F-3 (the "Registration Statement")  
Request for Acceleration of Effective Date

Dear Sir or Madam:

Pursuant to Rule 461 under the Securities Act of 1933, as amended (the "Securities Act"), IM Cannabis Corp. (the "Registrant") hereby requests that the effective date of the above-referenced Registration Statement be accelerated so that it will be declared effective on July 9, 2025, at 4:30 p.m., Eastern Time, or as soon as practicable thereafter.

The Registrant understands that the Securities and Exchange Commission will consider this request for acceleration of the effective date of the Registration Statement as a confirmation of the fact that the Registrant is aware of its responsibilities under the Securities Act as they relate to the proposed public offering of the securities specified in the Registration Statement.

The Registrant respectfully requests that it be notified of such effectiveness by a telephone call to Ilana Levin, Esq. of Sullivan & Worcester LLP at (212) 660-5029 and that such effectiveness also be confirmed in writing.

Very truly yours,

IM Cannabis Corp.

By: /s/ Oren Shuster

Name: Oren Shuster

Title: Chief Executive Officer

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