## DIVISION OF

CORPORATION FINANCE

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

Mail Stop 3561

March 5, 2018

Via E-mail
Seamus Lagan
Chief Executive Officer
Rennova Health, Inc.
400 South Australian Ave., Suite 800
West Palm Beach, FL 33401

Re: Rennova Health, Inc.

**Preliminary Proxy Statement on Schedule 14A** 

Filed February 12, 2018 File No. 001-35141

Dear Mr. Lagan:

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,

/s/ Brigitte Lippmann (for)

John Reynolds Assistant Director Office of Beverages, Apparel, and Mining

cc: J. Thomas Cookson Shutts & Bowen LLP