



DIVISION OF  
CORPORATION FINANCE

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

January 4, 2023

Seamus Lagan  
Chief Executive Officer  
Rennova Health, Inc.  
400 South Australian Avenue, Suite 800  
West Palm Beach, Florida 33401

**Re: Rennova Health, Inc.  
Registration Statement on Form S-1  
Filed December 30, 2022  
File No. 333-269077**

Dear Seamus Lagan:

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 Benjamin Richie at 202-551-7857 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and  
Services

cc: Thomas Cookson