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March 1, 2018

**VIA EDGAR**

John Reynolds  
Assistant Director  
Office of Beverages, Apparel and Mining  
United States Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street N.E., Mail Stop 3561  
Washington, D.C. 20549

**Re: Rennova Health, Inc.  
Preliminary Proxy Statement on Schedule 14A  
Filed February 12, 2018  
File No. 001-35141**

Dear Mr. Reynolds:

On behalf of Rennova Health, Inc., a Delaware corporation (the "Company"), we hereby respond to the Staff's comment letter, dated February 21, 2018, regarding the Company's Preliminary Proxy Statement on Schedule 14A filed on February 12, 2018. Please note that for the Staff's convenience, we have recited the Staff's comment in boldface type and provided the Company's response to the comment immediately thereafter. Please note that we are simultaneously filing Amendment No. 1 to the Preliminary Proxy Statement on Schedule 14A ("Amendment No. 1").

**Proposal 3 – To Approve the Company's New 2018 Incentive Award Plan, page 15**

**1. Please disclose the information required by Item 402 of Regulation S-K. Refer to Item 8(b) of Schedule 14A.**

Response:

In response to the Staff's comment, the information required by Item 402 of Regulation S-K has been added on pages 18 - 20 of Amendment No. 1.

If you have any questions, please call me at (305) 379-9141.

Sincerely,

Shutts & Bowen LLP

*/s/ J. Thomas Cookson*

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JTC/lrp

cc: Jonathan Burr  
Securities and Exchange Commission

Brigitte Lippmann  
Securities and Exchange Commission

Seamus Lagan, Chief Executive Officer  
Rennova Health, Inc.

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