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

**FORM 8-K**

CURRENT REPORT PURSUANT  
TO SECTION 13 or 15(d) OF THE  
SECURITIES EXCHANGE ACT OF 1934

Date of report (Date of earliest event reported): September 24, 2018

**Rennova Health, Inc.**

(Exact Name of Registrant as Specified in Its Charter)

Delaware

(State or Other Jurisdiction of Incorporation)

001-35141  
(Commission File Number)

68-0370244  
(I.R.S. Employer Identification No.)

400 S. Australian Avenue, Suite 800, West Palm Beach,  
Florida  
(Address of Principal Executive Offices)

33401  
(Zip Code)

(561) 855-1626  
(Registrant's Telephone Number, Including Area Code)

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(Former Name or Former Address, if Changed Since Last Report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Indicate by check mark whether the registrant is an emerging growth company as defined in Rule 405 of the Securities Act of 1933 (§230.405 of this chapter) or Rule 12b-2 of the Securities Exchange Act of 1934 (§240.12b-2 of this chapter).

Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act.

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**Item 4.01. Changes in Registrant’s Certifying Accountant.**

(a) Previous Independent Accounting Firm

On September 24, 2018, Rennova Health, Inc. (the “Company”) was informed by Green & Company, CPAs ("Green & Co."), our prior independent registered public accounting firm, that Haynie & Company ("H&C") acquired certain assets of Green & Co. As a result of the acquisition, on September 24, 2018, Green & Co. resigned as the independent public accounting firm of the Company.

The reports of Green & Co. on the Company’s financial statements for the two most recent fiscal years did not contain an adverse opinion or a disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope, or accounting principles, except that the report for each of the years ended December 31, 2017 and December 31, 2016 contained a going concern explanatory paragraph.

During the two most recent fiscal years and through September 24, 2018, (i) there were no disagreements between the Company and Green & Co. on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedures, which disagreements, if not resolved to the satisfaction of Green & Co., would have caused Green & Co. to make reference to the subject matter of the disagreements in its reports on the consolidated financial statements for such years, and (ii) Green & Co. did not advise us of any of the events requiring reporting in this Current Report on Form 8-K under Item 304(a)(1)(v) of Regulation S-K.

The Company provided Green & Co. with a copy of the foregoing disclosures and requested that Green & Co. furnish us with a letter addressed to the Securities and Exchange Commission stating whether or not Green & Co. agrees with the disclosures. A copy of such letter, dated September 28, 2018, is attached as Exhibit 16.1.

(b) New Independent Accounting Firm

Effective September 24, 2018, we engaged H&C to serve as our independent registered public accounting firm for the year ending December 31, 2018. The engagement of H&C was approved by our Audit Committee.

During the Company’s two most recent fiscal years and through September 24, 2018, neither we nor anyone acting on our behalf consulted with H&C regarding either (i) the application of accounting principles to a specified transaction, either completed or proposed, or the type of audit opinion that might be rendered on our financial statements, and neither a written report nor oral advice was provided to the Company that H&C concluded was an important factor considered by the Company in reaching a decision as to the accounting, auditing or financial reporting issue, or (ii) any matter that was either the subject of a disagreement (as defined in Item 304(a)(1)(iv) of Regulation S-K and the related instructions to Item 304 of Regulation S-K) or a reportable event (as defined in Item 304(a)(1)(v) of Regulation S-K).

**Item 9.01. Financial Statements and Exhibits.**

(d) Exhibits.

<b>Exhibit Number</b>	<b>Description</b>
16.1	<a href="#"><u>Letter to the Securities and Exchange Commission from Green &amp; Company, CPAs regarding the matters disclosed in Item 4.01 of this Current Report on Form 8-K</u></a>

**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Date: September 28, 2018

RENNOVA HEALTH, INC.

By: /s/ Seamus Lagan

Seamus Lagan  
Chief Executive Officer  
(principal executive officer)





*Green & Company, CPAs*  
*A PCAOB Registered Accounting Firm*

September 28, 2018

Securities and Exchange Commission  
100 F Street N.E.  
Washington, D.C. 20549

We have been furnished with a copy of the response of Item 4.01 of the Form 8-K for the event that occurred on September 24, 2018, to be filed by our former client, Rennova Health, Inc. We agree with the statements made in response to that item insofar as they relate to our Firm.

We have no basis to agree or disagree with the other statements included in the Form 8-K mentioned above.

Sincerely,

*/s/ Green & Company, CPAs LLC*

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Green & Company, CPAs  
Tampa, FL

*13907 N Dale Mabry Hwy, Site 102*

*Tampa, FL 33618*

*813.606.4388*

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