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June 12, 2017

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.
Registration Statement on Form S-1
Filed May 17, 2017
File No. 333-217350**

Dear Mr. Reynolds:

On behalf of Rennova Health, Inc., a Delaware corporation (the "Company"), we hereby respond to the Staff's comment letter, dated June 7, 2017, regarding Amendment No. 1 to the Company's Registration Statement on Form S-1 filed on May 17, 2017. Please note that we are simultaneously filing Amendment No. 2 to the Form S-1 ("Amendment No. 2").

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.

Cover Page

- 1. Please revise to describe the pricing terms of the amortization provisions of the Debentures. Specifically address the ability of the investors to convert at a price that is 85% of the volume weighted average price at the time of conversion and that the investors may increase the conversion amount subject to the alternative conversion price by up to four times the amortization amount.**

Response:

In response to the Staff's comment, we have revised the disclosure in Amendment No. 2 to address the Staff's comment. Please see the cover page of the prospectus of Amendment No. 2.

In connection with responding to the Staff's comments, the Company has acknowledged in Exhibit A to this letter the following:

- the Company is responsible for the adequacy and accuracy of the disclosure in the filing;
- Staff comments or changes to disclosure in response to Staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the Company may not assert Staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

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

Sincerely,

Shutts & Bowen LLP

J. Thomas Cookson

JTC/ddc

cc: Michael Killoy
Securities and Exchange Commission

David Link
Securities and Exchange Commission

Seamus Lagan, Chief Executive Officer
Rennova Health, Inc.

RENNOVA HEALTH, INC.
400 S. Australian Avenue, Suite 800
West Palm Beach, Florida 33401
Tel: 561-855-1626

June 12, 2017

In connection with its response to the United States Securities and Exchange Commission's comment letter, dated June 7, 2017, Rennova Health, Inc. (the "Company") acknowledges the following:

- the Company is responsible for the adequacy and accuracy of the disclosure in the filing;
- Staff comments or changes to disclosure in response to Staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the Company may not assert Staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

RENNOVA HEALTH, INC.

By: /s/ Seamus Lagan
Seamus Lagan
Chief Executive Officer