



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

September 8, 2017

Via E-mail

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

**Re: Rennova Health, Inc.  
Amendment No. 2 to Registration Statement on Form S-1  
Filed August 31, 2017  
File No. 333-219145**

Dear Mr. Lagan:

We have reviewed your amended registration statement and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our July 17, 2017 letter.

General

1. We note your response to comment 1. Additionally, we note you are registering up to 25,000,000 shares of common stock issuable pursuant to Series B Warrants. Additionally, we note your prior registration statement registering 2,803,829 shares of common stock that was declared effective on June 26, 2017. Please provide a detailed factual and legal analysis as to the factors you considered in concluding that the selling shareholders are not participating in the distribution of these securities and why the offering is properly styled as a resale under Rule 415(a)(1)(i) and not a primary offering on behalf of the registrant. For guidance, please see Securities Act Rules Compliance and Disclosure Interpretations 612.09, available on our website.

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Please contact Michael Killoy at (202) 551-7576 or Pamela Howell at (202) 551-3357 with any questions.

Sincerely,

/s/ Pamela Howell  
for

John Reynolds  
Assistant Director  
Office of Beverages, Apparel  
and Mining

cc: J. Thomas Cookson, Esq.  
Shutts & Bowen LLP