



DIVISION OF  
CORPORATION FINANCE

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

May 17, 2019

Lisa A. Conte  
Chief Executive Officer and President  
Jaguar Health, Inc.  
201 Mission Street, Suite 2375  
San Francisco, CA 94105

**Re: Jaguar Health, Inc.**  
**Registration Statement of Form S-1**  
**Filed May 10, 2019**  
**File No. 333-231399**

Dear Ms. Conte:

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 Jeffrey Gabor at 202-551-2544 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Healthcare & Insurance

cc: Michael Lee, Esq.