



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

DIVISION OF
CORPORATION FINANCE

October 28, 2019

Jonathan R. Boldt
Chief Financial Officer
Inovalon Holdings, Inc.
4321 Collington Road
Bowie, Maryland 20716

Re: Inovalon Holdings, Inc.
Form 10-K for Fiscal Year Ended December 31, 2018
File No. 001-36841

Dear Mr. Boldt:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance
Office of Technology

cc: Keith Dunleavy, Chief Executive Officer and Chairman