



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