

Prospectus Summary
Our Company, page 1

2. Please revise to disclose the states in which you operate your telehealth services. If they are the same as the states in which you operate your physical locations, please revise to state such.

Competitive Strengths, page 2

3. We note your statement on page 3 that you aggregate signal data from the rigorous Advanced Biophysical Testing, health assessment, client medical history and personal goals. Please revise to define Advanced Biophysical Testing.
4. We note your statement on page 3 that you use a data driven approach and you believe using Nava Client helps minimize human bias. Please revise to clarify whether your technology simply aggregates data from various sources or actually provides deductions or analyses.
5. We note your statement on page 3 that you believe the teamwork between practitioners and your clients helps to insulate you from client attrition related to a single practitioner and allows you to offer functional solutions to clients' overall health concerns. Please revise to provide a quantification of your recent attrition rates.
6. On page 3 you state that you operate using a membership model with graduating membership tiers, where each increasing tier receives additional benefits and client incentives. Elsewhere, such as on page 66, you indicate there are only two membership tiers. Please reconcile.
7. On page 3 you mention that your integrated lab services drive revenue and your branded products and nutraceuticals drive additional high-margin revenue. Please revise to state that you are operating at a net loss.

Risk Factors, page 11

8. Please revise to provide risk factor disclosure concerning the effect that a loss of the Management Services Agreement would have on your business, or advise. Include a summary risk factor to the extent appropriate.

Industry and Market Data, page 41

9. We note your statements that you have not independently verified third party information; industry and general publications, studies and survey data may not be reliable; and you cannot guarantee the accuracy or completeness of information provided. To the extent these disclaimers were intended to apply to forward looking statements, please revise to clarify. Alternatively, revise to clarify that you are liable for information you include in your registration statement.

Use of Proceeds, page 42

10. Please revise your use of proceeds disclosure to disclose the total estimated cost of each of the specified purposes for which the net proceeds are intended to be used, and, if material amounts of other funds are necessary to accomplish the specified purposes, provide an estimate of the amounts of such other funds and the sources thereof.

Overview

Impact of COVID-19, page 50

11. We note your disclosure stating that through the first 3 months of 2022, you have not experienced a negative impact at your center due to the current COVID-19 situation. Please amend your filing to update your disclosure.

Business, page 59

12. We note your statement on page 14 that the wellness market is highly competitive. Please revise to describe the competitive business conditions and your competitive position in the industry and methods of competition, as required by Item 101(h)(4)(iv) of Regulation S-K.
13. We note on page 29 that you have entered into license agreements. For each material license agreement please describe the following:
 - Nature and scope of intellectual property transferred;
 - Each parties' rights and obligations;
 - Duration of agreement and royalty term;
 - Termination provisions;
 - Up-front or execution payments paid;
 - Aggregate amounts paid to date under agreement;
 - Aggregate future potential milestone payments to be paid; and
 - Royalty rates or a royalty range

Please also file the agreement(s) pursuant to Item 601(b)(10) of Regulation S-K. Finally, please also describe the extent to which your technology is patented and whether you rely on open source software.

Our Company, page 59

14. You state on page 59 that preventative medicine is one of the fastest-growing healthcare fields. Please revise to provide support for this statement.
15. On page 59 you refer to Nava's data collection system as best-in-class. Please revise to provide support for this statement.

How the Nava Method Works, page 63

16. We note your disclosure on pages 63-64 concerning the emerging market trends in each of

your markets. In addition to the CAGR you currently cite, please revise to also provide the current market size.

Competitive Strengths, page 68

17. On page 15 you state: “The sudden loss of any of Nava’s payor partners, or the renegotiation of any of Nava’s payor contracts, could adversely affect our operating results.” On page 68 you state: “We accept insurance and cash depending on the treatment/therapy. However, throughout the business, we have operated on a cash basis and are not dependent on insurance, insulating Nava from changes in coverage.” Please revise to clarify the extent to which you rely on insurance payors and the effect insurance has on your business.

Practice Structure, page 69

18. We note your statement on page 70: “Nava is paid a monthly fee that is equal to a percentage of Nava Medical’s net revenues for the applicable month.” Please revise to provide this percentage or a range within ten percentage points.

Executive and Director Compensation

Employment Agreements, page 82

19. You state that you entered Non-Disclosure, Non-Competition and Non-Solicitation Agreements with certain of your executive officers. Please file these as exhibits or a form thereof pursuant to Item 601(b)(10) of Regulation S-K.

Certain Relationships and Related Person Transactions, page 89

20. We note your statement that Dr. Douglas Lord does not receive any additional compensation as a result of his ownership interest in Nava Medical. Please clarify what this statement means and the compensation Nava Medical receives under the MSA.

Description of Capital Stock, page 94

21. We note your risk factor on page 37: “Our Charter and our Bylaws, and Maryland law may have anti-takeover effects that could discourage, delay or prevent a change in control, which may cause our stock price to decline.” Please revise this section to include the information required by Item 202(a)(5) of Regulation S-K.

Material U.S. Federal Income Tax Considerations, page 95

22. We note your statement that “[t]he following is a summary of certain material U.S. federal income tax consequences...” Please revise your disclosure here to clarify that this section addresses the material U.S. federal income tax considerations as opposed to “certain” material U.S. federal income tax considerations.

Underwriting, page 104

Bernaldo Dancel
NAVA HEALTH MD, LLC
October 11, 2022
Page 5

23. We note your statement on page 104 that “[t]he actual offering price of the Shares we are offering will be negotiated between us and the underwriters.” Please revise to describe the various factors considered in determining such offering price as required by Item 505(a) of Regulation S-K.

Interim Condensed Consolidated Financial Statements (unaudited) for the six months ended June 30, 2022 and June 30, 2021

Unaudited Condensed Consolidated Balance Sheets, page F-20

24. Please tell us, and disclose as necessary, how total notes payable in the amount of \$834,000 as of June 30, 2022 reconciles to the disclosures in Note 5 on pages F-29 through F-30.

Item 17. Undertakings, page II-3

25. We note that you checked the Rule 415 box on the cover page. To the extent you are conducting an offering under Rule 415 please revise to provide the required undertakings in Item 512(a) of Regulation S-K.

Exhibits

26. Please file the consent of each director nominee as an exhibit to your registration statement. See Rule 438 of the Securities Act of 1933 for guidance.

General

27. Please supplementally provide us with copies of all written communications, as defined in Rule 405 under the Securities Act, that you, or anyone authorized to do so on your behalf, present to potential investors in reliance on Section 5(d) of the Securities Act, whether or not they retain copies of the communications.

You may contact Tracie Mariner at 202-551-3744 or Al Pavot at 202-551-3738 if you have questions regarding comments on the financial statements and related matters. Please contact Margaret Schwartz at 202-551-7153 or Laura Crotty at 202-551-7614 with any other questions.

Sincerely,

Division of Corporation Finance
Office of Industrial Applications and
Services

cc: Rachel M. Jones, Esq.