



DIVISION OF  
CORPORATION FINANCE

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

August 14, 2020

Clark A. Marcus  
Chief Executive Officer and Chairmann  
Advanzeon Solutions, Inc.  
2901 W. Busch Blvd.  
Suite 701  
Tampa, Florida 33618

**Re: Advanzeon Solutions, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2019**  
**Filed April 9, 2020 and Amended July 8, 2020**  
**File No. 001-09927**

Dear Mr. Marcus:

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 Finance