



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

June 7, 2017

Via E-mail

Seamus Lagan  
Chief Executive Officer and President  
Rennova Health, Inc.  
400 South Australian Avenue, Suite 800  
West Palm Beach, Florida 33401

**Re: Rennova Health, Inc.  
Amendment No. 1 to Registration Statement on Form S-1  
Response dated May 31, 2017  
File No. 333-217350**

Dear Mr. Lagan:

We have reviewed your supplemental response and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to this comment, we may have additional comments.

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1. Please revise to describe the pricing terms of the amortization provisions of the Debentures. Specifically address the ability of the investors to convert at a price that is 85% of the volume weighted average price at the time of conversion and that the investors may increase the conversion amount subject to the alternative conversion price by up to four times the amortization amount.

Seamus Lagan  
Rennova Health, Inc.  
June 7, 2017  
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Please contact Michael Killoy at (202) 551-7576 or David Link at (202) 551-3356 with any questions.

Sincerely,

/s/ David Link for

John Reynolds  
Assistant Director  
Office of Beverages, Apparel  
and Mining

cc: J. Thomas Cookson, Esq.  
Shutts & Bowen LLP