



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4561

August 9, 2017

Paul Holt  
Chief Financial Officer  
NantHealth, Inc.  
9920 Jefferson Blvd.  
Culver City, CA 90232

**Re: NantHealth, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2016**  
**Filed March 31, 2017**  
**File No. 001-37792**

Dear Mr. Holt:

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,

/s/ Craig D. Wilson

Craig D. Wilson  
Sr. Asst. Chief Accountant  
Office of Information Technologies  
and Services