



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

DIVISION OF  
CORPORATION FINANCE

September 13, 2022

Sharon L. Hollis  
Chief Executive Officer  
InnovaQor, Inc.  
400 S. Australian Avenue, Suite 800  
West Palm Beach, FL 33401

**Re: InnovaQor, Inc.**  
**Amendment No. 1 to Registration Statement on Form 10-12G**  
**Filed September 7, 2022**  
**File No. 000-33191**

Dear Ms. Hollis:

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: Thomas Cookson