

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

DIVISION OF CORPORATION FINANCE

February 15, 2018

Lisa A. Conte Chief Executive Officer and President Jaguar Health, Inc. 201 Mission Street, Suite 2375 San Francisco, California 94105

> Re: Jaguar Health, Inc. Preliminary Proxy Statement on Schedule 14A Filed February 6, 2018 File No. 001-36714

Dear Ms. Conte:

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 by the staff.

Division of Corporation Finance Office of Healthcare & Insurance

cc: Donald C. Reinke, Esq.