



December 27, 2018

Mr. Raj Rajan
Division of Corporation Finance
United States Securities and Exchange Commission
100F Street N.E.
Washington, DC 20549

**Re: First Choice Healthcare Solutions, Inc.
Form 10-K for the Year Ended December 31, 2017
Filed April 2, 2018
File No. 000-53012**

Dear Mr. Rajan,

The following correspondence is supplemental information to our original filing on December 10, 2018 and will show how we concluded the transaction met the definition of a normal leaseback, which is predicated on the lessee's active use of the property as well as minor sublease during the lease term and the absence of other continuing involvement conditions. The Registrant's conclusion of minor use is based on the following:

Concurrent with the sale of the land, building and improvements, the Registrant leased -back and occupied 26,176 square feet of the premises, or approximately 34% of the building.

The Registrant estimated the present value of the leaseback to be approximately 10% of the fair value of the asset sold and summarized as follows:

Purchaser's acquisition costs per settlement sheet (attachment a)	\$ 15,819,338
Registrant's incremental annual borrowing rate (attachment b)	71.3%
Present value of Registrant's leaseback (attachment b)	\$1,566,680

The Registrant believes the lease rental appeared to be reasonable in view of current market conditions at the time of the sale.

The Registrant believes it relinquished substantially all the right as a result, the Registrant accounted for the leaseback as though it were unrelated to the sale because the leaseback is minor representing less than 10% of the selling price of the building. The Registrant believes that the present value of the estimated normal sublease rentals represent minor based upon the guidance in in Statement of Financial Accounting Standards No. 98 (as amended) and ASC 840-40-25-3.

In addition, please be advised that in connection with our responses herein First Choice Healthcare Solutions, Inc. acknowledges that i) it is responsible for the adequacy and accuracy of the disclosure in the filing, ii) staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing and iii) the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Should you have any further questions or require any additional information, please do not hesitate to give me a call 321-725-0090 ext. 225.

Sincerely,

/s/ Phillip Keller

Phillip Keller
Interim Chief Executive Officer and Chief Financial Officer
First Choice Healthcare Solutions, Inc.
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Melbourne, FL 32901

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OTCB: FCHS

FCHS													
12/31/2016													
Sales leaseback related													
	GMR lease exp		CCHC		SSAJ		UBS		Præmittis		Modus Operandi		
PV factor	gross	p value	rental income	Net									
		FCHS	(estimated)	subtotal	p value	P value							
Area (square feet)-	78000	34003	8188	6668	8408	6200	14533	43997	n/a	n/a	n/a		
% Sq Footage	100%	43.6%	10.5%	8.5%	10.8%	7.9%	18.6%	56.4%					
Base Rent	\$ 92,056.25		\$ 15,864.25	\$ 15,036.36	\$ 25,603.90	\$ 12,338.00	\$ 24,257.42	\$ 93,099.93					
Total Rent	\$ 92,056.25		\$ 16,975.75	\$ 16,088.88	\$ 27,663.67	\$ 13,139.71	\$ 24,297.42	\$ 98,165.43					
	71.3%	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
1	0.583771162	1,104,675	644,877	186,277	174,277	296,676	70,327	281,570	1,009,127	589,099	537,800	313,952	369,730
2	0.340788769	1,104,675	376,461	203,709	193,067	331,964	141,909	291,569	1,162,218	396,071	548,556	186,942	167,332
3	0.198942656	1,126,769	224,162	203,709	193,067	331,964	141,909	291,569	1,162,218	231,215	559,527	111,314	104,261
4	0.116136985	1,149,304	133,477	203,709	193,067	331,964	141,909	291,569	1,162,218	134,976	570,718	66,281	64,782
5	0.067797423	1,172,290	79,478	203,709	193,067	331,964	141,909	291,569	1,162,218	78,795	582,132	39,467	40,150
6	0.03957818	1,195,736	47,325	203,709	193,067	331,964	141,909	291,569	1,162,218	45,998	593,775	23,501	24,827
7	0.0231046	1,219,650	28,180	203,709	193,067	331,964	141,909	291,569	1,162,218	26,853	605,650	13,993	15,320
8	0.013487799	1,244,043	16,779	203,709	193,067	331,964	141,909	291,569	1,162,218	15,676	617,763	8,332	9,436
9	0.007873788	1,268,924	9,991	203,709	193,067	331,964	141,909	291,569	1,162,218	9,151	630,118	4,961	5,802
10	0.004596491	1,294,303	5,949	203,709	193,067	331,964	141,909	291,569	1,162,218	5,342	642,721	2,954	3,561
sub totals	11,880,369	1,566,680	2,019,658	1,911,876	3,284,352	1,347,507	2,905,691	11,469,085	1,533,176				805,202
Per Sq Year 1	\$ 14.16		\$ 22.75	\$ 26.14	\$ 35.28	\$ 11.34	\$ 19.37	\$ 22.94					
Avg over the term			\$ 24.67	\$ 28.67	\$ 39.06	\$ 21.73	\$ 19.99	\$ 26.07					
Assumptions:									(1)				
a)	Long term future vacancy rates estimated based on management experience.												
b)	Future sublease rental rates for periods after initial lease terms, estimated based on current actual rates. First period sublease rental is actual rental as per trial balance 2016.												
c)	discount rate at incremental borrowing (unsecured) rates for the Company estimated as average of actual interest as per tab "Interest Rate"												
d)	sublease rental expenses estimated based on average of actual expenses.												
e)	present value calculations discounted based on period end amounts with fractions of year rounded off.												
f)	Operating expense exclusive of Interest, Depr, amort and rent were \$569,286, \$537,801 and projected \$559,894 for 2015, 2016 and 2017. Used 2016 and raised 2% per year												

October-15	
Alpha Capital Assets Loan Amount	\$ 600,000
Interest @ 10% paid in Stock	\$ 60,000
Warrants	\$ 433,163
Broker Fee @ 7%	\$ 42,000
Legal Fee	\$ 20,000
Borrowing Cost	\$ 555,163
Total Payback	\$ 1,155,163
Effective Interest Rate	92.5%

Ascher Enterprises	Loan	12/14/2012	\$ 203,500
	Payoff	6/17/2013	\$ 274,725
	Interest Paid		\$ 71,225
	Days Outstanding	185	\$ 385
	Annual Interest cost		\$ 102,025
			50.1%

71.3%
