



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

MAIL STOP 3561

November 14, 2008

Ms. Susan R. Nowakowski
Chief Executive Officer
AMN Healthcare Services, Inc.
12400 High Bluff Drive, Suite 100
San Diego, CA 92130

Re: AMN Healthcare Services, Inc.
Form 10-K
Filed February 29, 2008
File No. 001-16753
Schedule 14A
Filed March 4, 2008

Dear Ms. Nowakowski:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

John Reynolds
Assistant Director

Cc: Denise Jackson
Fax: (858) 509-3587