



DIVISION OF  
CORPORATION FINANCE

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

January 15, 2020

Brian M. Scott  
Chief Financial Officer  
AMN Healthcare Services, Inc.  
12400 High Bluff Drive  
Suite 100  
San Diego, CA 92130

**Re: AMN Healthcare Services, Inc.**  
**Form 10-K for the Year Ended December 31, 2018**  
**Filed February 21, 2019**  
**Form 8-K filed October 31, 2019**  
**File No. 001-16753**

Dear Mr. Scott:

We have completed our review of your filings. 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 Trade & Services