



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

DIVISION OF
CORPORATION FINANCE

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