

Via Facsimile and U.S. Mail  
Mail Stop 4720

September 29, 2009

Mr. Steven Skalicky  
Executive Vice President and Chief Financial Officer  
Tenet Healthcare Corporation  
13737 Noel Road  
Dallas, TX 75240

**Re: Tenet Healthcare Corporation**  
**Form 10-K for the Period Ended December 31, 2008**  
**Filed February 24, 2009**  
**File No. 001-07293**

Dear Mr. Skalicky:

We have completed our review of the above filings and have no further comments at this time.

Sincerely,

Gus Rodriguez  
Accounting Branch Chief