



DIVISION OF  
CORPORATION FINANCE

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

February 15, 2011

John M. Franck II, Esq.  
Vice President and Corporate Secretary  
HCA Holdings, Inc.  
One Park Plaza  
Nashville, Tennessee 37203

**Re: HCA Holdings, Inc.**  
**Information Statement Pursuant to Section 14(c) of the**  
**Securities Exchange Act of 1934**  
**Filed February 7, 2011**  
**Revised Preliminary Information Statement**  
**Filed February 14, 2011**  
**File No. 001-11239**

Dear Mr. Franck:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Jeffrey P. Riedler  
Assistant Director

cc: J. Page Davidson (Bass, Berry & Sims PLC)