



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3720

June 23, 2017

R. Milton Johnson  
Chief Executive Officer  
HCA Healthcare, Inc.  
One Park Plaza  
Nashville, TN 37203

**Re: HCA Healthcare, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2016  
Filed February 22, 2017  
File No. 001-11239**

Dear Mr. Johnson:

We have reviewed your filing and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this comment, we may have additional comments.

Management's Discussion and Analysis of Financial Condition and Results of Operations  
Liquidity and Capital Resources, page 69

1. Please disclose the amount of cash, cash equivalents and short term investments held by your foreign subsidiary. Additionally, please disclose whether the earnings of your foreign subsidiary are considered to be permanently reinvested. Also, address the potential tax implications of repatriation. Refer to Item 303(a)(1) of Regulation S-K and SEC Release 33-8350.

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.

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You may contact Jamie Kessel at (202) 551-3727 or Carlos Pacho at (202) 551-3835 if you have questions regarding comments on the financial statements and related matters. Please contact Courtney Lindsay at (202) 551-7237 or me at (202) 551-3815 with any other questions.

Sincerely,

/s/ Carlos Pacho for

Larry Spirgel  
Assistant Director  
AD Office 11 – Telecommunications