



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

May 31, 2017

Via E-Mail

Mr. Joel Ackerman  
Chief Financial Officer  
DaVita Inc.  
2000 16<sup>th</sup> St.  
Denver, CO 80202

**Re: DaVita Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2016**  
**Filed February 24, 2017**  
**File No. 001-14106**

Dear Mr. Ackerman:

We have completed our review of your filing. 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,

/s/Craig Arakawa

Craig Arakawa  
Accounting Branch Chief  
Office of Beverages, Apparel and  
Mining