



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

MAIL STOP 3561

November 14, 2008

Ms. Susan R. Nowakowski  
Chief Executive Officer  
AMN Healthcare Services, Inc.  
12400 High Bluff Drive, Suite 100  
San Diego, CA 92130

**Re: AMN Healthcare Services, Inc.  
Form 10-K  
Filed February 29, 2008  
File No. 001-16753  
Schedule 14A  
Filed March 4, 2008**

Dear Ms. Nowakowski:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

John Reynolds  
Assistant Director

Cc: Denise Jackson  
Fax: (858) 509-3587