



DIVISION OF  
CORPORATION FINANCE

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

July 29, 2011

Via E-mail

Ms. Susan Salka  
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 for Fiscal Year Ended  
December 31, 2010  
Filed March 11, 2011  
File No. 001-16753**

Dear Ms. Salka:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ John Reynolds

John Reynolds  
Assistant Director