



DIVISION OF  
CORPORATION FINANCE

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

December 16, 2024

Jeffrey R. Knudson  
Chief Financial Officer  
AMN Healthcare Services, Inc.  
2999 Olympus Boulevard, Suite 500  
Dallas, TX 75019

**Re: AMN Healthcare Services, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2023**  
**File No. 001-16753**

Dear Jeffrey R. Knudson:

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,

Division of Corporation Finance  
Office of Trade & Services