



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3720

July 10, 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 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/ Carlos Pacheco for

Larry Spigel
Assistant Director
AD Office 11 – Telecommunications