



DIVISION OF  
CORPORATION FINANCE

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

July 23, 2024

Christopher Berry  
Chief Accounting Officer  
Davita, Inc.  
2000 16th ST  
Denver, CO 80202

**Re: Davita, Inc.**  
**Form 10-K For the Fiscal Year Ended December 31, 2023**  
**File No. 001-14106**

Dear Christopher Berry:

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 Industrial Applications and  
Services