

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

June 12, 2019

Daniel Cancelmi Executive Vice President and Chief Financial Officer Tenet Healthcare Corporation 1445 Ross Avenue, Suite 1400 Dallas, TX 75202

> Re: TENET HEALTHCARE CORP 10-K filed February 25, 2019 File No. 001-07293

Dear Mr. Cancelmi:

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 Telecommunications