

TENET HEALTHCARE CORP  
Form 8-K  
August 04, 2009

**UNITED STATES**  
**SECURITIES AND EXCHANGE COMMISSION**

Washington, DC 20549

**FORM 8-K**

**CURRENT REPORT**

**Pursuant to Section 13 or 15(d) of  
the Securities Exchange Act of 1934**

**Date of Report: August 4, 2009**

**(Date of earliest event reported)**

**TENET HEALTHCARE CORPORATION**

**(Exact name of Registrant as specified in its charter)**

**Nevada**  
**(State of Incorporation)**

**1-7293**  
**(Commission File Number)**

**95-2557091**  
**(IRS Employer)**

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Identification Number)

13737 Noel Road

Dallas, Texas 75240

(Address of principal executive offices, including zip code)

(469) 893-2200

(Registrant's telephone number, including area code)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the Registrant under any of the following provisions:

- .. Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- .. Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- .. Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- .. Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

**Item 8.01 Other Events**

As previously disclosed in its Form 10-Q for the quarterly period ended June 30, 2009 ( Second Quarter Form 10-Q ), Tenet Healthcare Corporation (the Registrant ) adopted, effective January 1, 2009, the provisions of Statement of Financial Accounting Standards No. 160, Noncontrolling Interests in Consolidated Financial Statements an amendment of ARB No. 51 ( SFAS 160 ). The statement requires noncontrolling interests in subsidiaries be reported in equity and establishes a new framework for reporting net income or loss and comprehensive income or loss by the controlling interest. SFAS 160 requires that noncontrolling interests be classified as a separate component of equity in the Registrant s consolidated financial statements on a retroactive basis and in its future filings. However, the adoption of SFAS 160 had no impact on the Registrant s financial condition, results of operations or cash flows.

As previously disclosed in the Second Quarter Form 10-Q, the Registrant also reclassified certain financial information from continuing operations to discontinued operations in the quarter ended June 30, 2009. Based on the Registrant s current plans to divest NorthShore Regional Medical Center ( NorthShore ), U.S. generally accepted accounting principles require that the results of operations of NorthShore be classified in discontinued operations on a retroactive basis. This reclassification had no impact on total assets, liabilities, equity, net income (loss) attributable to shareholders or total cash flows provided by (used in) operating, investing or financing activities.

With this Current Report on Form 8-K, the Registrant is updating the following financial information in its Annual Report on Form 10-K for the year ended December 31, 2008 (the Form 10-K ) to present such information on a basis consistent with its Second Quarter Form 10-Q:

The consolidated financial statements, including the notes thereto, for the years ended December 31, 2008, 2007 and 2006, as set forth in Item 8. Financial Statements and Supplementary Data of Exhibit 99.1, have been revised to reflect the adoption of SFAS 160 and the reclassification of NorthShore into discontinued operations and;

Item 6. Selected Financial Data and Item 7. Management s Discussion and Analysis of Financial Condition and Results of Operations of Exhibit 99.1 have also been revised to reflect the adoption of SFAS 160 and the reclassification of NorthShore into discontinued operations.

Except as described above, no part of Exhibit 99.1 has otherwise been updated to reflect events subsequent to the filing of the Form 10-K. The attached information should be read together with the Form 10-K and the Registrant s other filings with the Securities and Exchange Commission subsequent to the Form 10-K, including its Quarterly Reports on Form 10-Q and Current Reports on Form 8-K.

**Item 9.01 Financial Statements and Exhibits**

(d) Exhibits

| <b>Exhibit No.</b> | <b>Description</b>                 |
|--------------------|------------------------------------|
| 23.1               | Consent of Deloitte & Touche LLP   |
| 23.2               | Consent of KPMG LLP                |
| 99.1               | Reclassified Financial Information |

**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, as amended, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

TENET HEALTHCARE CORPORATION

Date: August 3, 2009

By: /s/ BIGGS C. PORTER  
Biggs C. Porter  
Chief Financial Officer

Date: August 3, 2009

By: /s/ DANIEL J. CANCELMI  
Daniel J. Cancelmi  
Senior Vice President and Controller