This study uses a descriptive, comparative design to examine, describe, and compare HIV knowledge and attitudes towards caring for HIV/AIDS patients among senior baccalaureate nursing students in the United States of America and Thailand. Either the English or the Thai version of HIV Knowledge Questionnaire (HIV-KQ 45), AIDS Attitude Scale (AAS), and the Caring Survey were administered. Participants of this study come from convenience samples from the schools of nursing at the four universities: 49 U.S senior nursing students at New York University, 50 U.S. senior nursing students at University of Missouri-Columbia, 50 Thai senior nursing students at Chiang-Mai University, and 55 Thai senior nursing students at Prince of Songkla University. The key findings identified that U.S. students, regardless of HIV/AIDS prevalence area, had significantly greater HIV/AIDS knowledge than Thai students. Only the U.S. students practicing in the high HIV/AIDS prevalence area had significantly better attitude and caring scores compared to Thai students who also practicing in the high HIV/AIDS prevalence area.