



DIVISION OF
CORPORATION FINANCE

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

May 15, 2012

Via E-mail

Charles N. Martin, Jr.
Chairman of the Board & Chief Executive Officer
Vanguard Health Systems, Inc.
20 Burton Hills Boulevard
Suite 100
Nashville, TN 37215

Re: Vanguard Health Systems, Inc.
Form 10-K for the Fiscal Year Ended June 30, 2011
Filed August 25, 2011
File No. 001-35204

Dear Mr. Martin:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comment do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Joel Parker

Joel Parker
Accounting Branch Chief