

Mail Stop 6010
U.S. Mail

October 27, 2006

Mr. Wayne T. Smith
President, CEO and Director
Community Health Systems, Inc.
7100 Commerce Way, Suite 100
Brentwood, TN 37027

**Re: Community Health Systems, Inc.
Form 10-K for the fiscal year ended December 31, 2005
Filed February 24, 2006
File No. 1-15925**

Dear Mr. Smith:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Joseph J. Roesler
Accounting Branch Chief