

Via Facsimile and U.S. Mail  
Mail Stop 6010

February 25, 2009

Mr. W. Larry Cash  
Executive Vice President,  
Chief Financial Officer and Director  
Community Health Systems, Inc.  
4000 Meridian Boulevard  
Franklin, Tennessee 37067

**Re: Community Health Systems, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2007**  
**Filed February 29, 2008**  
**File Number: 001-15925**

Dear Mr. Cash:

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

Sincerely,

Joel Parker  
Accounting Branch Chief