

Mail Stop 6010  
U.S. Mail

October 27, 2006

Mr. David R. White  
Chairman and CEO  
IASIS Healthcare LLC  
Dover Centre  
117 Seaboard Lane, Building E  
Franklin, TN 37067

**Re: IASIS Healthcare LLC  
Form 10-K for the fiscal year ended September 30, 2005  
Filed December 23, 2005  
File No. 333-117362**

Dear Mr. White:

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