



DIVISION OF
CORPORATION FINANCE

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

January 31, 2012

Via E-mail

Michael S. Coggin
Senior Vice President and
Chief Accounting Officer
LifePoint Hospitals, Inc.
103 Powell Court
Brentwood, TN 37027

Re: LifePoint Hospitals, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2010
Filed on February 18, 2011
File No. 000-51251

Dear Mr. Coggin:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments 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