



DIVISION OF  
CORPORATION FINANCE

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

November 25, 2014

Via E-mail

Mr. Leif M. Murphy  
Executive Vice President and Chief Financial Officer  
LifePoint Hospitals, Inc.  
330 Seven Springs Way  
Brentwood, TN 37027

**Re: LifePoint Hospitals, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2013  
Filed February 14, 2014  
File No. 000-51251**

Dear Mr. Murphy:

We have reviewed your filing and have the following comment. In our comment, we ask you to provide us with information so we may better understand your disclosure

Please respond to this letter within 10 business days by providing the requested information or by advising us when you will provide the requested response. If you do not believe the comment applies to your facts and circumstances, please tell us why in your response. Please furnish us a letter on EDGAR under the form type label CORRESP that keys your response to our comment.

After reviewing the information you provide in response to this comment, we may have additional comments and/or request that you amend your filing.

Notes to Consolidated Financial Statements

Note 13. Guarantor and Non-Guarantor Supplementary Information, page F-56

1. Please provide us disclosure to include in future periodic reports which states whether the guarantor subsidiaries are 100% owned and if the guarantees are full and unconditional. If not, please tell us how you qualify to present condensed consolidated information in place of full financial statements for each guarantor. Refer to Rule 3-10(a) of Regulation S-X.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information of the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In responding to our comment, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to this filing; 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.

You may contact Dana Hartz, Staff Accountant, at (202) 551-3648 or Lisa Vanjoske, Assistant Chief Accountant, at (202) 551-3614 if you have questions regarding the comment. In this regard, do not hesitate to contact me at (202) 551-3679.

Sincerely,

/s/ Jim B. Rosenberg

Jim B. Rosenberg  
Senior Assistant Chief Accountant