

Via Facsimile and U.S. Mail  
Mail Stop 6010

November 17, 2006

Mr. Alan B. Miller  
President, Chief Executive Officer and Chairman  
Universal Health Services, Inc.  
Universal Corporate Center  
367 South Gulph Road  
P.O. Box 61558  
King of Prussia, PA 19406-0958

**Re: Universal Health Services, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2005**  
**Filed March 15, 2006**  
**File No. 001-10765**

Dear Mr. Miller:

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

Sincerely,

Jim Atkinson  
Accounting Branch Chief