

Via Facsimile and U.S. Mail  
Mail Stop 6010

March 6, 2008

Steve Filton  
Senior Vice President and Chief Financial Officer  
Universal Health Services, Inc.  
Universal Corporate Center  
367 South Gulph Road  
King of Prussia, PA 19406

**Re: Universal Health Services, Inc.  
Form 10-Q for the Quarterly Period Ended September 30, 2007  
Filed November 8, 2007  
File Number: 001-10765**

Dear Mr. Filton:

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

Sincerely,

Jim Atkinson  
Accounting Branch Chief