



DIVISION OF  
CORPORATION FINANCE

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

November 17, 2022

Steve Filton  
Chief Financial Officer  
Universal Health Services, Inc.  
367 South Gulph Road  
King of Prussia, PA 19406

**Re: Universal Health Services, Inc.  
Registration Statement on Form S-4  
Filed November 9, 2022  
File No. 333-268276**

Dear Steve Filton:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Sean Healy at (202) 551-5586 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and  
Services

cc: Warren J. Nimetz, Esq.