



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.