

Mail Stop 4561

December 22, 2006

Mr. Charles F. Boyle  
Vice President and Chief Financial Officer  
Universal Health Realty Income Trust  
367 South Gulph Road  
P.O. Box 61558  
King of Prussia, PA 19406

**Re: Universal Health Realty Income Trust  
Form 10-K for the year ended December 31, 2005  
Filed March 15, 2006  
File No. 001-09321**

Dear Mr. Boyle:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Daniel L. Gordon  
Branch Chief

