



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3233

November 28, 2016

Via E-mail

Mr. Charles F. Boyle  
Chief Financial Officer  
Universal Health Realty Income Trust  
Universal Corporate Center  
367 South Gulph Road  
King of Prussia, PA 19406

**Re: Universal Health Realty Income Trust  
Form 10-K for the Fiscal Year Ended December 31, 2015  
Filed March 4, 2016  
File No. 001-09321**

Dear Mr. Boyle:

We have completed our review of your filing. 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.

Sincerely,

/s/ Shannon Sobotka

Shannon Sobotka  
Staff Accountant  
Office of Real Estate and  
Commodities