

Via Facsimile and U.S. Mail
Mail Stop 6010

June 1, 2006

Jack E. Polson
Chief Accounting Officer
Psychiatric Solutions, Inc.
840 Crescent Centre Drive
Franklin, TN 37067

Re: Psychiatric Solutions, Inc.
Form 10-K for Fiscal Year Ended December 31, 2005
Filed March 2, 2006
File No. 000-20488

Dear Mr. Polson:

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

Sincerely,

Kevin Woody
Branch Chief