



Universal Health Services, Inc.
UHS of Delaware, Inc.

367 South Gulph Road
P.O. Box 61558
King of Prussia
Pennsylvania
19406-0958

610-768-3300

August 13, 2002

VIA FACSIMILE AND OVERNIGHT DELIVERY

RECEIVED
OFFICE OF THE SECRETARY

AUG 13 2002

Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, DC 20549
Attention: Jonathan G. Katz, Secretary

RE: Sworn Statements of Universal Health Services, Inc.

Dear Mr. Katz:

Pursuant to Order of the Securities and Exchange Commission requiring the filing of sworn statements pursuant to Section 21 (a) of the Securities Exchange Act of 1934 (File No. 4-460), enclosed please find a sworn statement from each of Mr. Alan B. Miller, Principal Executive Officer, and Mr. Kirk E. Gorman, Principal Financial Officer, of Universal Health Services, Inc.

Please acknowledge receipt of this letter and the attached statements by stamping and returning the enclosed copy of this letter in the self-addressed stamped envelope provided.

If you have any questions, please contact me at (610)-768-3300.

Sincerely,

Kirk E. Gorman
Senior Vice President
and Chief Financial Officer

Enclosures



Universal Health Services, Inc.
UHS of Delaware, Inc.

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**STATEMENT UNDER OATH OF PRINCIPAL EXECUTIVE OFFICER AND
PRINCIPAL FINANCIAL OFFICER REGARDING FACTS AND
CIRCUMSTANCES RELATING TO EXCHANGE ACT FILINGS**

I, Kirk E. Gorman state and attest that:

- (1) To the best of my knowledge, based upon a review of the covered reports of Universal Health Services, Inc., and, except as corrected or supplemented in a subsequent covered report:
 - no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
 - no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).
- (2) I have reviewed the contents of this statement with the Company's audit committee.
- (3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":
 - Annual Report of Universal Health Services, Inc. on Form 10-K for the year ended December 31, 2001;
 - all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Universal Health Services, Inc. filed with the Commission subsequent to the filing of Form 10-K identified above; and
 - any amendments to any of the foregoing.

August 13, 2002

Kirk E. Gorman
Senior Vice President and
Chief Financial Officer

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Subscribed and sworn to
before me this 13th day of
August, 2002

Notary Public

My Commission Expires:

Notarial Seal
Joan Raulinaitis, Notary Public
Upper Merion Twp., Montgomery County
My Commission Expires Apr. 18, 2005

Member, Pennsylvania Association of Notaries