

October 18, 2022

Steve Filton  
Executive Vice President and Chief Financial Officer  
Universal Health Services, Inc.  
367 South Gulph Rd.  
King of Prussia, PA 19406

Services, Inc.

Fiscal Year Ended December 31, 2021  
2022

Re: Universal Health

Form 10-K for the  
Filed February 24,  
File No. 001-10765

Dear Steve Filton:

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,

Division of Corporation Finance  
Office of Industrial Applications and  
Services