

November 17, 2022

Steve Filton
Chief Financial Officer
Universal Health Services, Inc.
367 South Gulph Road
King of Prussia, PA 19406

Services, Inc.

Statement on Form S-4
2022

Re: Universal Health

Registration

Filed November 9,

File No. 333-268276

Dear Steve Filton:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Healy at (202) 551-5586 with any questions.

Please contact Sean

Sincerely,

Division of Corporation Finance

Office of Industrial Applications and

Services

cc:

Warren J. Nimetz, Esq.