Via Facsimile and U.S. Mail Mail Stop 4720

October 19, 2009

Steve Filton SVP & Chief Financial Officer Universal Health Services, Inc. 367 South Gulph Road P.O. Box 61558 King of Prussia, Pennsylvania

Re: Universal Health Services, Inc. Form 10-K for the Fiscal Year Ended December 31, 2008 File No. 1-10765

Dear Mr. Filton:

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

Sincerely,

Gus Rodriguez Accounting Branch Chief