

Mail Stop 0309 March 7, 2005

Rachel A. Seifert, Esq.
Senior Vice President, Secretary and General Counsel
Community Health Systems, Inc.
155 Franklin Road, Suite 400
Brentwood, Tennessee 37027

Re: Community Health Systems, Inc.
Registration Statement on Form S-4, filed February 24, 2005
File No. 333-122979

Dear Ms. Seifert:

We have limited our review of the above referenced filing to only the matters addressed herein. Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with

you in these respects. We welcome any questions you may have about

our comments or on any other aspect of our review. Feel free to call

us at the telephone numbers listed at the end of this letter.

1. We note that you are registering the new notes in reliance on the

staff's position enunciated in Exxon Capital Holdings Corporation, SEC No-Action Letter (May 13, 1988); Morgan Stanley & Co.

Incorporated, SEC No-Action Letter (June 5, 1991); and Sherman and Sterling, SEC No-Action Letter (July 2, 1993). Accordingly, please

provide a supplemental letter to the staff (i) stating that you are

registering the exchange offer in reliance on the staff's position contained in these no-action letters, and (ii) including the

statements and representations substantially in the form set forth in

the Morgan Stanley and Sherman & Sterling no-action letters.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings reviewed by the staff to be

certain that they have provided all information investors require for

an informed decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they

are responsible for the accuracy and adequacy of the disclosures they have made.

Notwithstanding our comments, in the event the company requests

acceleration of the effective date of the pending registration statement, it should furnish a letter, at the time of such

request, acknowledging that

acknowledging that

* should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;

* the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the company from its full responsibility for the adequacy

and accuracy of the disclosure in the filing; and

* the company may not assert this action as defense in any

proceeding initiated by the Commission or any person under the federal securities laws of the United States.

initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement

has access to all information you provide to the staff of the Division of Corporation Finance in connection with our review of your

your

filing or in response to our comments on your filing.

We direct your attention to Rules 460 and 461 regarding requesting acceleration of a registration statement. Please allow adequate time after the filing of any amendment for further review before submitting a request for acceleration. Please provide this request at least two business days in advance of the requested effective date.

Please contact Sonia Barros at (202) 824-5304 with any other questions.

Sincerely,

Jeffrey P. Riedler
Assistant Director

cc: Jeffrey Bagner, Esq.
Fried, Frank, Harris, Shriver & Jacobson LLP
One New York Plaza
New York, New York 10004
(212) 859-8000
??

??

??

??

Rachel A. Seifert, Esq.
March 7, 2005
Page 1