Mail Stop 6010 U.S. Mail

October 27, 2006

Mr. Wayne T. Smith President, CEO and Director Community Health Systems, Inc. 7100 Commerce Way, Suite 100 Brentwood, TN 37027

Re: Community Health Systems, Inc. Form 10-K for the fiscal year ended December 31, 2005 Filed February 24, 2006 File No. 1-15925

Dear Mr. Smith:

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

Sincerely,

Joseph J. Roesler Accounting Branch Chief