

August 19, 2011

**VIA EDGAR SUBMISSION**

Mark Brunhofer  
Senior Staff Accountant  
United States Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, NE  
Washington, DC 20549

Re: **Community Health Systems, Inc.**  
**Form 10-K for the Year Ended December 31, 2010**  
**Filed February 25, 2011**  
**File No. 001-15925**

Dear Mr. Brunhofer:

Pursuant to the comment you issued orally during your telephone conversation with Thomas W. Christopher of Kirkland & Ellis LLP on August 16, 2011 with regard to the Annual Report on Form 10-K for the year ended December 31, 2010 (the "2010 Form 10-K") of Community Health Systems, Inc. (the "Company"), the Company hereby acknowledges that:

- the Company is responsible for the adequacy and accuracy of the disclosure in the 2010 Form 10-K;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the 2010 Form 10-K; and
- the Company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Sincerely,

COMMUNITY HEALTH SYSTEMS, INC.

By: /s/ Rachel A. Seifert  
Name: Rachel A. Seifert  
Title: Executive Vice President, Secretary  
and General Counsel