



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

October 16, 2012

Via E-mail

Mr. W. Larry Cash  
Executive Vice President, Chief Financial Officer and Director  
Community Health Systems, Inc.  
4000 Meridian Boulevard  
Franklin, Tennessee 37067

**Re: Community Health Systems, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2011  
Filed February 23, 2012  
File No. 001-15925**

Dear Mr. Cash:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings 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. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Gus Rodriguez

Gus Rodriguez  
Accounting Branch Chief