

Via Facsimile and U.S. Mail  
Mail Stop 6010

June 1, 2006

Jack E. Polson  
Chief Accounting Officer  
Psychiatric Solutions, Inc.  
840 Crescent Centre Drive  
Franklin, TN 37067

**Re: Psychiatric Solutions, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2005  
Filed March 2, 2006  
File No. 000-20488**

Dear Mr. Polson:

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

Sincerely,

Kevin Woody  
Branch Chief