

May 12, 2008

Office of the Secretary
Public Company Accounting Oversight Board
1666 K Street
Washington DC 20006-2803

PCAOB Rulemaking Docket Matter No. 025

Dear Secretary:

Community Health Systems (“CHS” or the “Company”) is pleased to respond to the request for comment from the Public Company Accounting Oversight Board (the “PCAOB” or the “Board”) regarding Release No. 2008-002; *Proposed Auditing Standard - Engagement Quality Review and Conforming Amendment to the Board’s Interim Quality Control Standards*, PCAOB Rulemaking Docket Matter No. 025 (the “Release”).

While we support improvement of audit quality, we are concerned that the proposed standard increases the scope of the engagement quality review without a commensurate improvement in audit quality. We understand that the PCAOB has considered information on this topic from PCAOB inspections and enforcement cases when formulating the proposed standard as well as other standards in this area.

Under the existing requirements, the concurring partner is required to review those significant auditing, accounting and financial reporting matters, discuss the engagement team’s identification and audit of high-risk transactions and balances, review documentation on the resolution of significant accounting, auditing and financial reporting matters, review the summary of unadjusted audit differences, read the financial statements and auditor’s report, and confirm with the engagement partner that there are no significant unresolved matters. This concurring partner review is required to be completed before the audit report is released.

The Release indicates that some members of the Board’s Standing Advisory Group believe that the existing requirements “did not provide for a thorough review to achieve the objectives of the requirement and that the reviews generally need to be more robust to provide investors with assurance on the quality of audit engagements.” Please consider the following:

- We believe the concurring review process currently used by our audit firm is sufficiently robust post-Sarbanes Oxley and question whether the additional engagement quality review requirements would add value. We are also concerned that the incremental effort and related cost of the review will not be commensurate with any added audit quality. We agree that the concurring

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partner's attention should center on higher-risk areas and believe the existing concurring partner review requirements already address this objective.

- We are concerned about the impact the additional reviews required by the auditing firm may have on the timing of the Company's earnings releases and regulatory filings. The Company adheres to tight deadlines in order to complete the internal controls over financial reporting and provide sufficient time for management, the independent auditors and the Audit Committee to fulfill their responsibilities of a large accelerated filer.
- Finally, should this added regulation indeed move forward, we believe that a proposed implementation date for engagement reports issued on or after December 15, 2008 is too aggressive. We request providing a delay in the required effective date of the Release. We believe that the delay in the effective date will allow time for the public firms to address both implementation matters with their clients and resolve potential resource issues.

We appreciate this opportunity to comment. If you have any questions regarding this comment letter, please contact T. Mark Buford, Vice President, Corporate Controller and Chief Accounting Officer of Community Health Systems at (615) 465-7070.

Sincerely,



T. Mark Buford
Community Health Systems
Vice President, Corporate Controller and Chief Accounting Officer

cc: Larry Cash, Executive Vice President, Chief Financial Officer and Director

TMB/sct