

THE DEPOSITORY TRUST COMPANY

IMPORTANT

#: 0081-97
DATE: January 13, 1997
TO: All Participants
FROM: Dividend Department
ATTENTION: Managing Partner / Officer, Cashier

SUBJECT: Universal Health Realty Income Trust

The attached correspondence containing tax information was received by the Depository Trust Company.

D. Ruggiero
Assistant Supervisor
Dividend Department

Attachment

B# 81-97

UNIVERSAL HEALTH REALTY INCOME TRUST

VIA TELECOPIER - (212) 709-1723

January 8, 1997

Depository Trust Company
 7 Hanover Square, 22nd Floor
 New York, NY 10004
 Attn: Mr. Anthony DiMurro

1996 Reporting Information (Form 1099) - Distributions

The income tax treatment for the 1996 distributions for Universal Health Realty Income Trust, CUSIP #91359e-10-5, traded under ticker symbol UHT is as follows:

Declaration Dates	Record Dates	Payable Dates	Distributions Per Share	Distribution Type			
				Ordinary Taxable Dividend	Return of Capital	Long-Term Capital Gain	Short-Term Capital Gain
3/1/96	3/15/96	3/29/96	\$ 0.420	95.68%	4.32%	N/A	N/A
5/31/96	6/14/96	6/28/96	\$ 0.425	95.68%	4.32%	N/A	N/A
9/6/96	9/16/96	9/30/96	\$ 0.425	95.68%	4.32%	N/A	N/A
12/2/96	12/16/96	12/31/96	\$ 0.425	95.68%	4.32%	N/A	N/A
TOTALS			\$ 1.695	95.68%	4.32%	N/A	N/A

The company did not incur any foreign taxes.

Should you need any additional information, please call Cheryl Ramagano at (610) 768-3402.

THIS INFORMATION REPRESENTS:

- FINAL INCOME ALLOCATIONS
- ESTIMATED INCOME ALLOCATIONS