

December 19, 2006

Mail Stop 4561

Mr. Donald K. Daniel  
Principal Accounting Officer  
National Health Realty, Inc.  
100 Vine Street, Suite 1402  
Murfreesboro, TN 37130

Re: National Health Realty, Inc.  
Form 10-K for the year ended December 31, 2005  
Filed March 8, 2006  
File No. 1-13487

Dear Mr. Daniel:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Steven Jacobs  
Accounting Branch Chief