

Mail Stop 3720

August 3, 2007

Via U.S. Mail and Fax (615-890-0123)

Mr. Donald K. Daniel
Senior Vice President and Controller
National Healthcare Corporation
100 Vine Street
Murfreesboro, TN 37130

**RE: National Healthcare Corporation
Form 10-K for the fiscal year ended December 31, 2005
Filed March 16, 2006
File No. 001-13489**

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,

Larry Spiegel
Assistant Director