



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

Mail Stop 3720

November 17, 2009

Via U.S. Mail and Fax (615.890.0123)

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

**RE: National HealthCare Corporation
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed March 6, 2009
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 Spigel
Assistant Director