



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3720

August 16, 2017

Brian F. Kidd  
Senior Vice President and Controller  
National Healthcare Corporation  
100 Vine Street  
Murfreesboro, Tennessee 37130

**Re: National HealthCare Corporation**  
**Form 10-K for Fiscal Year Ended December 31, 2016**  
**Filed February 15, 2017**  
**File No. 001-13489**

Dear Mr. Kidd:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Carlos Pacho

Carlos Pacho  
Senior Assistant Chief Accountant  
AD Office 11 – Telecommunications