

Mail Stop 3720

July 10, 2006

Via U.S. Mail and Fax

Mr. James V. McKeon
Chief Financial Officer
Genesis Healthcare Corporation
101 East State Street
Kennett Square, PA 19348

**Re: Genesis Healthcare Corporation
Form 10-K for Fiscal Year Ended September 30, 2005
Filed December 14, 2005**

Dear Mr. McKeon:

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