



DIVISION OF  
CORPORATION FINANCE

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

January 7, 2013

Via E-mail

Craig M. Bernfield  
Chief Executive Officer  
Aviv REIT, Inc.  
303 West Madison Street  
Suite 2400  
Chicago, IL 60606

**Re: Aviv REIT, Inc.  
Amendment No. 1 to Registration Statement on Form S-11  
Filed December 31, 2012  
File No. 333-185532**

Dear Mr. Bernfield:

We have reviewed your amended registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments.

Aviv REIT, Inc. Financial Statements as of and for the fiscal year ended December 31, 2011

Notes to Consolidated Financial Statements of Aviv REIT, Inc.

6. Lease Intangibles, page F-20

1. We note your response to prior comment seven. Your response addresses input, process, and output related to operating the nursing facility, as opposed to leasing the nursing facility. You state that you establish a long-term leasing relationship with a tenant/operator at the time of acquisition, thus it would appear that there are no prior leasing operations in place as of the acquisition date. Please tell us what properties were acquired without leases in-place, and further explain to us how you determined that such properties acquired met the definition of a business in accordance with paragraphs 4 through 9 of ASC Topic 805-10-55.

Craig M. Bernfield  
Aviv REIT, Inc.  
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Aviv Healthcare Properties Limited Partnership and Subsidiaries Financial Statements as of and for the fiscal year ended December 31, 2011

Notes to Consolidated Statements, page F-46

8. Partnership Equity and Incentive Program, page F-61

2. We note your response to prior comment eight. Your response to prior comment 41 from our letter dated November 28, 2012 indicated that the amounts provided as distributions to the Partnership's partners within the footnotes were presented on a cash basis. Your most recent response contradicts this statement. Please advise or revise.

You may contact Mark Rakip, Staff Accountant, at (202) 551-3573 or Jennifer Monick, Staff Accountant, at (202) 551-3295 if you have questions regarding comments on the financial statements and related matters. Please contact Kristina Aberg, Attorney-Advisor, at (202) 551-3404 or me at (202) 551-3852 with any other questions.

Sincerely,

/s/ Michael McTiernan

Michael McTiernan  
Assistant Director

cc: Robert L. Verigan  
Sidley Austin LLP