



DIVISION OF  
CORPORATION FINANCE

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

August 26, 2019

Roger R. Hopkins  
Chief Accounting Officer  
National Health Investors, Inc.  
222 Robert Rose Drive  
Murfreesboro, Tennessee 37129

**Re: National Health Investors, Inc.**  
**Form 10-K for the fiscal year ended December 31, 2018**  
**Filed February 19, 2019**  
**File No. 001-10822**

Dear Mr. Hopkins:

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,

Division of Corporation Finance  
Office of Real Estate and  
Commodities