

Via Facsimile and U.S. Mail  
Mail Stop 6010

July 17, 2006

Mr. Robert M. Thornton, Jr.  
Chief Executive Officer  
SunLink Health Systems, Inc.  
900 Circle 75 Parkway, Suite 1120  
Atlanta, GA 30339

**Re: SunLink Health Systems, Inc.**  
**Form 10-K for the Fiscal Year Ended June 30, 2005**  
**Filed September 16, 2005**  
**File No. 001-12607**

Dear Mr. Thornton:

We have completed our review of your Form 10-K and have no further comment at this time.

Sincerely,

Jim Atkinson  
Accounting Branch Chief