



DIVISION OF  
CORPORATION FINANCE

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

Mr. Devasis Ghose  
Chief Financial Officer  
Skilled Healthcare Group, Inc.  
27442 Portola Parkway, Suite 200  
Foothill Ranch, California 92610

September 10, 2009

**Re: Skilled Healthcare Group, Inc.  
Form 10-K for the year ended December 31, 2008  
Filed February 25, 2009, as amended June 29, 2009  
File No. 1-33459**

Dear Mr. Ghose:

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