



DIVISION OF
CORPORATION FINANCE

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

November 24, 2010

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

**Re: National Health Investors, Inc.
Form 10-K for the year ended December 31, 2009
File No. 0-10822**

Dear Mr. Hopkins:

We have completed our review of the above referenced filing and have no further comments at this time.

Sincerely,

Kevin Woody
Accounting Branch Chief