



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

August 2, 2006

Via U.S. Mail and Fax (419-252-5564)

Mr. Steven M. Cavanaugh
Chief Financial Officer
Manor Care, Inc.
333 N. Summit Street
Toledo, OH 43604-2617

**RE: Manor Care, Inc.
Form 10-K for the fiscal year ended December 31, 2005
Filed March 3, 2006**

Form 10-Q for the quarterly period ended March 31, 2006

File No. 1-10858

Dear Mr. Cavanaugh:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

/s/ Kyle Moffatt for

Larry Spigel
Assistant Director