



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

February 15, 2008

**VIA US MAIL AND FAX (615) 251-1059**

Mr. L. Glynn Riddle, Chief Financial Officer  
Advocat Inc.  
1621 Galleria Boulevard  
Brentwood, TN 37027

RE: **Advocat Inc.**  
**Form 10-K for the Fiscal Year ended December 31, 2006**  
**Filed March 14, 2007**

Dear Mr. Riddle:

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