



DIVISION OF  
CORPORATION FINANCE

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

February 18, 2020

Via E-mail

Kerry D. Massey  
Executive Vice President and Chief Financial Officer  
Diversicare Healthcare Services, Inc.  
1621 Galleria Boulevard  
Brentwood, Tennessee 37027

**Re: Diversicare Healthcare Services, Inc.  
Form 10-Q for the quarterly period ended September 30, 2019  
Exhibit No. 10.1 - First Amendment to Omega Master Lease Agreement dated  
August 20, 2019  
Filed October 31, 2019  
File No. 001-12996**

Dear Mr. Massey:

We have concluded our assessment of your redacted exhibit for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance