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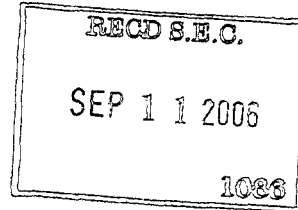


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THE NASDAQ STOCK MARKET  
LISTING QUALIFICATIONS DEPARTMENT  
6600 BROADWAY, SUITE 1000  
ROCKVILLE, MD 20850



Gary N. Sundick  
Vice President  
Listing Qualifications



By Facsimile and First Class Mail

September 11, 2006

Mr. Brian K. Johnson  
Office of Filings and Information Services  
U.S. Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

**PROCESSED**

**SEP 22 2006**

**B THOMSON FINANCIAL**

Dear Mr. Johnson:

This is to certify that on September 11, 2006 The Nasdaq Stock Market (the "Exchange") received from Advocat Inc. (the "Registrant") a copy of the Registrant's application on Form 8-A 12(b) for the registration of the following security:

Common Stock, \$0.01 Par Value Per Share

We further certify that the securities described above have been approved by the Exchange for listing and registration.

We understand that the Registrant is seeking immediate acceleration of the effective date of registration, and we hereby join in such request.

Sincerely,

*Gary N. Sundick*