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LAW OFFICES OF

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11TH FLOOR PUGET SOUND BANK BUILDING
TACOMA, WASHINGTON 98402

EDGAR H. EISENHOWER 1914-1971
CHARLES D. HUNTER, JR. 1931-1965

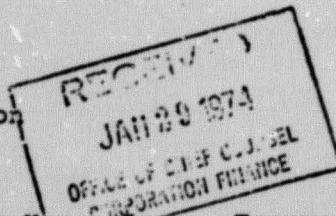
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January 24, 1974

TELEPHONE
PACIFIC 3-1501
AREA CODE 206

JAN 28 1974

Division of Corporation Finance
Securities and Exchange Commission
500 North Capital Street
Washington, D. C. 20549



RE: Cottesmore Nursing Home, Inc. - Tacoma, Washington

Gentlemen:

We are counsel for Cottesmore Nursing Home, Inc., a Washington corporation (the "Company") the principal place of business and executive offices of which are located at 2909 14th Avenue, N.W., Gig Harbor, Washington. The Company presently has 435 shareholders of record with respect to its common stock and 84 holders of its convertible debenture bonds. The majority of such securities were issued pursuant to a registration with the Washington State Securities Division, in March of 1969. At this time, Cottesmore Nursing Home is not a reporting company under the provisions of the Securities and Exchange Act of 1934.

We have been requested by the Company to determine whether Cottesmore Nursing Home, Inc. is presently in compliance with the "current public information" requirement of Rule 144, and we have issued to the Company our opinion that it is in compliance at this time. A copy of that opinion is enclosed for your information. In reaching the conclusions stated in our opinion, we have made such investigations and received such assurances as are recited in the opinion letter.

We request the concurrence of the Division of Corporation Finance in the opinion which we have expressed to the Company. For your further information and assistance in responding to our request, we enclose copies of the Company's Annual Report for 1972, and interim report for the third quarter of 1973. We have been assured by the Company that the Annual Report for 1973, which report will contain the "other information concerning the company" and audited comparative financial statements of the nature set forth in the 1972 Annual Report, will be forwarded to shareholders by March 31, 1974, a period within 90 days of the end of the Company's fiscal year 1973.

Very truly yours,

J. JAMES GALLAGHER

JJG:sec