



DIVISION OF
CORPORATION FINANCE

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

Mr. Leo Watterson
Vice President—Corporate Accounting and Chief Accounting Officer
Emeritus Corporation
3131 Elliott Avenue, Suite 500
Seattle, WA 98121

October 27, 2009

Re: Emeritus Corporation
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed March 16, 2009
File No. 001-14012

Dear Mr. Watterson:

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