



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

Mail Stop 3720

April 3, 2009

Via U.S. Mail and Fax

Mr. Mark Ordan
Chief Executive Officer
Sunrise Senior Living, Inc.
7902 Westpark Drive
McLean, VA 22102

**RE: Sunrise Senior Living, Inc.
Form 10-K for the Year ended December 31, 2008, as amended
Form 10-K for the Year ended December 31, 2007, as amended
Form 10-K for the Year ended December 31, 2006
Form 10-K for the Year ended December 31, 2005
Form 10-K for the Year ended December 31, 2004
File No. 1-16499**

Dear Mr. Ordan:

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