



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

December 30, 2009

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

**RE: Sunrise Senior Living, Inc.  
Definitive Proxy Statement on Schedule 14A  
Filed October 19, 2009  
File No. 001-16499**

Dear Mr. Ordan:

We have completed our review of your Definitive Proxy Statement and related filings and have no further comments at this time.

Sincerely,

Larry Spigel  
Assistant Director