



DIVISION OF  
CORPORATION FINANCE

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

November 19, 2010

Mr. Lawrence A. Cohen  
Vice Chairman of the Board and Chief Executive Officer  
Capital Senior Living Corporation  
14160 Dallas Parkway, Suite 300  
Dallas, Texas 75254

**RE: Capital Senior Living Corporation**  
**Form 10-K for the year ended December 31, 2009**  
**Filed March 11, 2010**  
**File No. 001-13445**

Dear Mr. Cohen:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Larry Spigel  
Assistant Director

cc: David R. Brickman  
Via Facsimile: (972) 340-2666