



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

January 26, 2007

Via U.S. Mail and Fax (617) 796-8349

Bruce J. Mackey
Chief Financial Officer
Five Star Quality Care, Inc.
400 Centre Street
Newton, MA 02458

**RE: Five Star Quality Care, Inc.
Form 10-K for the fiscal year ended December 31, 2005
Filed March 13, 2006**

File No. 1-16817

Dear Mr. Mackey:

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