



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3720

March 6, 2017

Richard A. Doyle  
Chief Financial Officer  
Five Star Quality Care, Inc.  
400 Centre Street  
Newton, Massachusetts 02458

**Re: Five Star Quality Care, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2015**  
**Filed March 2, 2016**  
**File No. 1-16817**

Dear Mr. Doyle:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Terry French for

Carlos Pacho  
Senior Assistant Chief Accountant  
AD Office 11 - Telecommunications