



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

DIVISION OF  
CORPORATION FINANCE

February 4, 2011

Bryan D. Smith  
Chief Accounting Officer  
CapitalSource Inc.  
4445 Williard Avenue, 12th Floor  
Chevy Chase, MD 20815

**Re: CapitalSource, Inc.**  
**Form 10-K for fiscal year ended December 31, 2009**  
**Filed on March 1, 2010**  
**Form 10-Q for the quarterly periods ended March 31, 2010, June 30, 2010,**  
**and September 30, 2010**  
**File No. 001-31753**

Dear Mr. Smith:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Amit Pande  
Accounting Branch Chief