

January 14, 2008

Mail Stop 3720

*By U.S. Mail and facsimile to (615) 564-8204*

T. Andrew Smith  
Executive Vice President, General Counsel and Secretary  
Brookdale Senior Living Inc.  
111 Westwood Place, Suite 200  
Brentwood, TN 37027

**Re: Brookdale Senior Living Inc.  
Definitive Schedule 14A  
Filed April 27, 2007  
File No. 1-32641**

Dear Mr. Smith:

We have reviewed your response letter dated October 17, 2007 and have the following comments. Please respond to our comments by January 28, 2008, or tell us by that time when you will provide us with a response. If the comments request revised disclosure in future filings, please confirm in writing that you will comply with the comments in your future filings and also explain to us how you intend to comply. We welcome any questions you may have about our comments or any other aspect of our review.

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1. We have considered your response to comment five in our letter dated August 21, 2007, and reissue the comment. Please provide a more comprehensive analysis as to why disclosure of each performance target would cause you competitive harm. Your response should be a thorough and detailed analysis focusing on the specific facts and circumstances of your business and targets. You should address separately each type of performance target you used and explain how disclosure could lead to competitive harm.

Please contact me at (202) 551-3350 with any questions.

Sincerely,

Kathleen Krebs  
Special Counsel