



DIVISION OF
CORPORATION FINANCE

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

January 3, 2011

Clark A. Marcus
Chief Executive Officer
Comprehensive Care Corporation
3405 W. Dr. Martin Luther King, Jr. Blvd, Suite 101
Tampa, Florida 33607

Re: Comprehensive Care Corporation
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed April 15, 2010
Form 10-Q for the Quarter Ended June 30, 2010
Filed August 16, 2010
File No. 001-09927

Dear Mr. Marcus:

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

Sincerely,

Jeffrey Riedler
Assistant Director