



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

DIVISION OF
CORPORATION FINANCE

November 19, 2010

Mr. Lawrence A. Cohen
Vice Chairman of the Board and Chief Executive Officer
Capital Senior Living Corporation
14160 Dallas Parkway, Suite 300
Dallas, Texas 75254

RE: Capital Senior Living Corporation
Form 10-K for the year ended December 31, 2009
Filed March 11, 2010
File No. 001-13445

Dear Mr. Cohen:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Larry Spigel
Assistant Director

cc: David R. Brickman
Via Facsimile: (972) 340-2666