Mail Stop 4720

Mr. Joe Crisafi Chief Financial Officer Comprehensive Care Corporation 3405 W. Martin Luther King, Jr. Blvd., Suite 101 Tampa, Florida 33607

Re: Comprehensive Care Corporation Preliminary information statement filed January 27, 2009 Form 8-K filed January 23, 2009 Supplemental response dated April 24, 2009 File No. 001-09927

Dear Mr. Crisafi:

We have completed our review of your preliminary information statement and related filings and have no further comments at this time.

Sincerely,

Jeffrey Riedler Assistant Director