



DIVISION OF
CORPORATION FINANCE

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

December 2, 2010

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

**Re: Comprehensive Care Corporation
Schedule 14C
Filed November 24, 2010
File No. 001-09927**

Dear Mr. Marcus:

We have completed our review of your above-referenced filing and do not have any further comments at this time.

Sincerely,

Jeffrey Riedler
Assistant Director