



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