



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

September 14, 2009

**Via U.S. Mail and Fax**

Mr. Scott Cunningham  
Chief Financial Officer  
AdCare Health Systems, Inc.  
5057 Troy Rd.  
Springfield, OH 45502-9032

**RE: AdCare Health Systems, Inc.  
Form 10-K for the fiscal year ended December 31, 2008  
Filed March 31, 2009  
File No. 001-33135**

Dear Mr. Cunningham:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel  
Assistant Director