



DIVISION OF
CORPORATION FINANCE

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

August 26, 2010

Via U.S. Mail and Facsimile to 937-964-8961

Gary L. Wade
President and Chief Executive Officer
AdCare Health Systems, Inc.
5057 Troy Road
Springfield, OH 45502

Re: AdCare Health Systems, Inc.
Form 10-K for the fiscal year ended December 31, 2009
Filed March 31, 2010
File No. 001-33135

Dear Mr. Wade:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

/s/ Kathleen Krebs
for Larry Spigel
Assistant Director