



DIVISION OF  
CORPORATION FINANCE

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

August 19, 2010

Mr. Abdo H. Khoury  
Executive Vice President and Chief Financial and Portfolio Officer  
Nationwide Health Properties, Inc  
610 Newport Center Drive, Suite 1150  
Newport Beach, California, 92660

**Re: Nationwide Health Properties, Inc  
Form 10-K for the year ended December 31, 2009  
Filed February 18, 2010  
File No. 001-09028**

Dear Mr. Khoury:

We have reviewed your response letter dated July 30, 2010 and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to these comments, we may have additional comments.

Form 10-K for the year ended December 31, 2009

Item Financial Statements and Supplementary Data

Notes to Consolidated Financial Statements

2. Summary of Significant Accounting Policies

Revenue Recognition, page 65

1. We have reviewed your response to comment number one. For each specific tenant which you have established a specific reserve for their straightline receivable balance or a substantial portion of their outstanding tenant receivables, please tell us whether you have assumed contractual rental receipts or a reduced amount with your undiscounted cash flow model used for assessing impairment. Within your response, please tell us your basis for assuming the reduced amounts and how you determined the magnitude of the reduction. For any tenant for which you have established serves but for which you have assumed receipt of contractual amounts within your undiscounted cash flow analysis, please tell us the basis for management's opinion that the tenant will be able to satisfy their contractual obligations.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In responding to our comments, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

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You may contact Robert Telewicz, staff accountant at (202)551-3438 or me at (202)551-3629 with any other questions.

Sincerely,

Kevin Woody  
Accounting Branch Chief