



DIVISION OF
CORPORATION FINANCE

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

June 22, 2010

Jeffrey I. Friedman
Chief Executive Officer
Associated Estates Realty Corporation
1 AEC Parkway
Richmond Heights, OH 44143

Re: Associated Estates Realty Corporation
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed February 25, 2010
File No. 001-12486

Dear Mr. Friedman:

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

Sincerely,

Duc Dang
Attorney-Advisor

cc: Suzanne K. Hanselman
Baker and Hostetler LLP
Via Facsimile: (216) 696-0740