



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