



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

DIVISION OF  
CORPORATION FINANCE

August 10, 2010

John L. Workman  
Executive Vice President and  
Chief Financial Officer  
Omnicare, Inc.  
1600 River Center II  
100 East River Center Boulevard  
Covington, KY 41011

**Re: Omnicare, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2009**  
**Definitive Proxy on Schedule 14A filed April 22, 2010**  
**Supplemental Response filed July 1, 2010**  
**File No. 001-08269**

Dear Mr. Workman:

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

Sincerely,

Jeffrey P. Riedler  
Assistant Director