



DIVISION OF  
CORPORATION FINANCE

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

July 9, 2024

Brian S. Peay  
Chief Financial Officer  
American Healthcare REIT, Inc.  
18191 Von Karman Avenue, Suite 300  
Irvine, CA 92612

**Re: American Healthcare REIT, Inc.**  
**Form 10-K for the fiscal year ended December 31, 2023**  
**File No. 001-41951**

Dear Brian S. Peay:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction