

Mail Stop 4561  
June 9, 2006

VIA U.S. MAIL AND FAX (502) 357-9029

Ms. Debra A Cafaro  
President and Chief Executive Officer  
Ventas, Inc.  
10350 Ormsby Park Place, Suite 300  
Louisville, KY 40223

Re: Ventas, Inc.  
Form 10-K for the year ended December 31, 2005  
Filed February 28, 2006  
File No. 1-10989

Dear Ms. Cafaro:

We have completed our review of your Form 10-K and do not,  
at  
this time, have any further comments.

Sincerely,

Daniel L. Gordon  
Branch Chief