

August 12, 2008

VIA U.S. MAIL AND FAX (419)247-2826

Scott A. Estes  
Senior Vice President and Chief Financial Officer  
Health Care REIT, Inc.  
One SeaGate  
Suite 1500  
Toledo, Ohio, 43604

Re: Health Care REIT, Inc  
File No. 001-08923  
Form 10-K for Fiscal Year Ended  
December 31, 2007

Dear Mr. Estes:

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

Sincerely,

Kevin Woody  
Accounting Branch Chief