



DIVISION OF  
CORPORATION FINANCE

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

June 16, 2010

Via U.S. Mail and Facsimile 419.247.2826

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

**Re: Health Care REIT, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2009**  
**Filed February 26, 2010**  
**File No. 1-8923**

Dear Mr. Estes:

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

Sincerely,

Kevin Woody  
Accounting Branch Chief