



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

DIVISION OF  
CORPORATION FINANCE

Mailstop 3233

June 29, 2017

Via E-mail

Mr. Scott A. Estes  
Chief Financial Officer  
Welltower Inc.  
4500 Dorr Street  
Toledo, Ohio 43615

**Re: Welltower Inc.  
Form 10-K for the fiscal year ended December 31, 2016  
Filed February 22, 2017  
File No. 001-08923**

Dear Mr. Estes:

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,

/s/ Jennifer Monick

Jennifer Monick  
Assistant Chief Accountant  
Office of Real Estate and  
Commodities