

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

December 2, 2008

Mail Stop 4561

Mr. Richard A. Schweinhart, Executive Vice President and Chief Financial Officer Ventas, Inc. 111 South Wacker Drive Suite 4800 Chicago, IL 60606

Re: Ventas, Inc.

Form 10-K for the year ended December 31, 2007

File No. 001-10989

Dear Mr. Schweinhart:

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

Sincerely,

Michael McTiernan Special Counsel