

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

DIVISION OF CORPORATION FINANCE

Mail Stop 3233

May 8, 2017

<u>Via E-Mail</u> Mr. Robert F. Probst Chief Financial Officer Ventas, Inc. 353 N. Clark Street, Suite 3300 Chicago, IL 60654

> Re: Ventas, Inc. Form 10-K for the fiscal year ended December 31, 2016 Filed February 14, 2017 File No. 001-10989

Dear Mr. Probst:

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/ Shannon Sobotka

Shannon Sobotka Staff Accountant Office of Real Estate and Commodities