

June 15, 2006

Mail Stop 4561

Mr. Scott A. Estes  
Chief Financial Officer  
Health Care REIT, Inc.  
One SeaGate, Suite 1500  
Toledo, Ohio 43604

Re: Health Care REIT, Inc.  
Form 10-K for the year ended December 31, 2005  
Filed March 10, 2006  
File No. 1-08923

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,

Steven Jacobs  
Accounting Branch Chief

