August 12, 2008

VIA U.S. MAIL AND FAX (419)247-2826

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

Re: Health Care REIT, Inc

File No. 001-08923

Form 10-K for Fiscal Year Ended

December 31, 2007

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,

Kevin Woody Accounting Branch Chief