

Mail Stop 3010

May 22, 2009

George L. Chapman, Chief Executive Officer and President
Health Care REIT, Inc.
One SeaGate
Suite 1500
Toledo, OH 43604

**Re: Health Care REIT, Inc.
Form 10-K
Filed: March 2, 2009
Schedule 14A
Filed: March 25, 2009
File No.: 001-08923**

Dear Mr. Chapman:

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

Sincerely,

Duc Dang
Attorney/Advisor