



DIVISION OF
CORPORATION FINANCE

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

May 27, 2025

Timothy G. McHugh
Co-President & Chief Financial Officer
Welltower Inc.
4500 Dorr Street
Toledo, Ohio 43615

Re: Welltower Inc.
Form 10-K for Fiscal Year Ended December 31, 2024
File No. 001-08923

Dear Timothy G. McHugh:

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,

Division of Corporation Finance
Office of Real Estate & Construction