



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

DIVISION OF
CORPORATION FINANCE

September 5, 2024

Brent Guerisoli
Chief Executive Officer and Director
The Pennant Group, Inc.
1675 East Riverside Drive, Suite 150
Eagle, ID 83616

Re: The Pennant Group, Inc.
Definitive Proxy Statement on Schedule 14A
Filed April 11, 2024
File No. 001-38900

Dear Brent Guerisoli:

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
Disclosure Review Program