



DIVISION OF
CORPORATION FINANCE

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

November 15, 2010

Via U.S. Mail and Facsimile: (949) 540-1965

Mr. Christopher R. Christensen
President and Chief Executive Officer
The Ensign Group, Inc.
27101 Puerto Real, Suite 450
Mission Viejo, CA 92691

**Re: The Ensign Group, Inc.
Form 10-K for fiscal year ended December 31, 2009
Filed February 17, 2010
File No. 001-33757**

Dear Mr. Christensen:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Larry Spigel
Assistant Director