



DIVISION OF  
CORPORATION FINANCE

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

October 1, 2019

Suzanne Snapper  
Chief Financial Officer  
ENSIGN GROUP, INC  
29222 Rancho Viejo Rd., Suite 127  
San Juan Capistrano, California 92675

**Re: ENSIGN GROUP, INC**  
**Form 10-K for Fiscal Year Ended December 31, 2018**  
**Filed February 6, 2019**  
**File No. 001-33757**

Dear Ms. Snapper:

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  
CF Office Life Sciences