



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

DIVISION OF  
CORPORATION FINANCE

August 6, 2021

Harold W. Andrews, Jr.  
Chief Financial Officer  
Sabra Health Care REIT, Inc.  
18500 Von Karman Avenue, Suite 550  
Irvine, CA 92612

**Re: Sabra Health Care REIT, Inc.**  
**Form 10-K for the fiscal year ended December 31, 2020**  
**Filed February 22, 2021**  
**File No. 001-34950**  
**Form 8-K**  
**Filed May 5, 2021**  
**File No. 001-34950**

Dear Mr. Andrews:

We have completed our review of your filings. 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