

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

May 24, 2022

Michael Costa 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 year ended December 31, 2021 Filed on February 22, 2022 File No. 001-34950

Dear Mr. Costa:

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