



DIVISION OF  
CORPORATION FINANCE

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

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