

**UNITED STATES OF AMERICA**  
**BEFORE THE**  
**SECURITIES AND EXCHANGE COMMISSION**

September 9, 2019

---

In the Matter of

**The Pennant Group, Inc.**  
**1675 East Riverside Drive**  
**Suite 150**  
**Eagle, Idaho 83616**

**ORDER DECLARING REGISTRATION**  
**EFFECTIVE PURSUANT TO SECTION 12(d)**  
**OF THE SECURITIES EXCHANGE ACT OF**  
**1934, AS AMENDED**

File No: 001-38900

---

The Pennant Group, Inc. has filed with the Commission and the NASDAQ Global Select Market an application to register its common stock on the exchange, pursuant to Section 12(b) of the Securities Exchange Act of 1934.

In accordance with Section 12(d) of the Exchange Act, the authorities of the exchange have certified to the Commission that they have approved the class of securities for listing and registration.

The Pennant Group, Inc. requests that the registration be made effective before 30 days have expired since the Commission received the exchange's certification.

The request for acceleration appears to be appropriate in the public interest and for the protection of investors. Therefore, it is ORDERED that the registration on the NASDAQ Global Select Market shall become effective immediately.

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority.

Vanessa A. Countryman  
Secretary