



DIVISION OF  
CORPORATION FINANCE

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

April 13, 2020

David Morris  
Chief Financial Officer  
Guardian Pharmacy, LLC  
171 17th Street NW  
Suite 1400  
Atlanta, Georgia 30363

**Re: Guardian Pharmacy, LLC**  
**Amendment No. 1 to Draft Registration Statement on Form S-1**  
**Submitted April 3, 2020**  
**CIK 0001802255**

Dear Mr. Morris:

We have reviewed your amended draft registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by providing the requested information and either submitting an amended draft registration statement or publicly filing your registration statement on EDGAR. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing the information you provide in response to these comments and your amended draft registration statement or filed registration statement, we may have additional comments.

Amendment No. 2 to Draft Registration Statement on Form S-1

Management's Discuss and Analysis of Financial Condition and Results of Operations, page 46

1. We note your risk factor disclosure regarding COVID-19 on pages 19 and 20. In light of changing trends and the overall economic outlook, please discuss how you expect the global outbreak of COVID-19 to impact your future operating results and near-and-long-term financial condition. Please refer to CF Disclosure Guidance Topic No. 9 (March 25, 2020).

Choice of Forum, page 98

2. We note you revised disclosure here and in the risk factor section that the "federal district

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court for the District of Delaware will be the exclusive forum for the resolution of any complaint asserting a cause of action arising under the Securities Act." Please clearly state whether or not such provision applies to actions arising under the Exchange Act and enhance your risk factor disclosure related to this provision, including but not limited to the enforceability of the provision, increased costs to bring a claim, limited access to information and other imbalances of resources between the company and shareholders, and that this provision can discourage claims or limit shareholders' ability to bring a claim in a judicial forum that they find favorable.

You may contact Keira Nakada at 202-551-3659 or Angela Lumley at 202-551-3398 if you have questions regarding comments on the financial statements and related matters. Please contact Jennifer Lopez at 202-551-3792 or Jacqueline Kaufman at 202-551-3797 with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services