



DIVISION OF
CORPORATION FINANCE

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

July 10, 2024

**CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

David Morris
Chief Financial Officer
Guardian Pharmacy, LLC
300 Galleria Parkway SE, Suite 800
Atlanta, Georgia 30339

**Re: Guardian Pharmacy, LLC
Registration Statement on Form S-1
Filed October 3, 2023
File No. 333-274847**

Dear David Morris:

It has been more than nine months since you filed this registration statement and it is now out of date. Within 30 days from the date of this letter, you should either:

- amend it to comply with the applicable requirements of the Securities Act of 1933, the rules and regulations under the Act, and the requirements of the form; or
- file a request for withdrawal.

If you requested confidential treatment for portions of any exhibits to your registration statement and you request withdrawal of that registration statement, please submit a concurrent request for withdrawal of your application for confidential treatment.

If you do not amend the registration statement or file a request for withdrawal (or provide us with a satisfactory explanation of why you have not done either) within 30 days, we may enter an order declaring the registration statement abandoned under rule 479 of the Act.

Please contact Rucha Pandit at 202-551-6022 with any questions.

Sincerely,

Division of Corporation Finance
Office of Trade & Services

July 10, 2024

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cc: Fred P. Burke, President and CEO

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