

August 29, 2023

Brent J. Guerisoli  
Chief Executive Officer  
The Pennant Group, Inc.  
1675 E. Riverside Drive, Suite 150  
Eagle, Idaho 83616

Inc.

Statement on Schedule 14A

2023

Re: The Pennant Group,  
Definitive Proxy  
Filed April 13,  
File No. 001-38900

Dear Brent J. 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