



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3720

July 21, 2017

Suzanne D. Snapper  
Chief Financial Officer  
The Ensign Group, Inc.  
27101 Puerta Real  
Suite 450  
Mission Viejo, CA 92691

**Re: The Ensign Group, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2016  
Filed February 8, 2017  
File No. 001-33757**

Dear Ms. Snapper:

We have completed our review of your filings. 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,

/s/ Terry French for

Larry Spirgel  
Assistant Director  
AD Office 11 – Telecommunications