

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

DIVISION OF CORPORATION FINANCE

August 26, 2024

Jason Murray Chief Executive Officer PACS Group, Inc. 262 N. University Ave. Farmington, Utah 84025

> Re: PACS Group, Inc. Draft Registration Statement on Form S-1 Submitted August 19, 2024 CIK No. 0002001184

Dear Jason Murray:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Margaret Sawicki at 202-551-7153 with any questions.

Sincerely,

Division of Corporation Finance Office of Industrial Applications and Services

cc: Ross McAloon, Esq.