

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

SCHEDULE 13G

UNDER THE SECURITIES EXCHANGE ACT OF 1934

(Amendment No. **1**)

PACS Group, Inc.

(Name of Issuer)

Common Stock

(Title of Class of Securities)

69380Q107

(CUSIP Number)

07/31/2026

(Date of Event Which Requires Filing of this Statement)

Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

☒ Rule 13d-1(b)

☐ Rule 13d-1(c)

☐ Rule 13d-1(d)

SCHEDULE 13G

CUSIP 69380Q107
Number(s):

1	Names of Reporting Persons Cohen & Steers, Inc.
2	Check the appropriate box if a member of a Group (see instructions) ☐ (a) ☒ (b)
3	Sec Use Only
4	Citizenship or Place of Organization DELAWARE

Number of Shares Beneficially Owned by Each Reporting Person With:	5	Sole Voting Power 6,773,504.00
	6	Shared Voting Power 0.00
	7	Sole Dispositive Power 7,396,136.00
	8	Shared Dispositive Power 0.00
9	Aggregate Amount Beneficially Owned by Each Reporting Person 7,396,136.00	
10	Check box if the aggregate amount in row (9) excludes certain shares (See Instructions) ☐	
11	Percent of class represented by amount in row (9) 4.67 %	
12	Type of Reporting Person (See Instructions) HC, CO	

SCHEDULE 13G

CUSIP Number(s):	69380Q107
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1	Names of Reporting Persons Cohen & Steers Capital Management, Inc.	
2	Check the appropriate box if a member of a Group (see instructions) ☐ (a) ☒ (b)	
3	Sec Use Only	
4	Citizenship or Place of Organization NEW YORK	
Number of Shares Beneficially Owned by Each Reporting Person With:	5	Sole Voting Power 6,743,297.00
	6	Shared Voting Power 0.00
	7	Sole Dispositive Power 7,365,929.00
	8	Shared Dispositive Power 0.00
9	Aggregate Amount Beneficially Owned by Each Reporting Person 7,365,929.00	
10	Check box if the aggregate amount in row (9) excludes certain shares (See Instructions) ☐	

11	Percent of class represented by amount in row (9) 4.65 %
12	Type of Reporting Person (See Instructions) IA, CO

SCHEDULE 13G

CUSIP Number(s):	69380Q107
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1	Names of Reporting Persons Cohen & Steers UK Limited	
2	Check the appropriate box if a member of a Group (see instructions) ☐ (a) ☒ (b)	
3	Sec Use Only	
4	Citizenship or Place of Organization UNITED KINGDOM	
Number of Shares Beneficially Owned by Each Reporting Person With:	5	Sole Voting Power 2,010.00
	6	Shared Voting Power 0.00
	7	Sole Dispositive Power 2,010.00
	8	Shared Dispositive Power 0.00
9	Aggregate Amount Beneficially Owned by Each Reporting Person 2,010.00	
10	Check box if the aggregate amount in row (9) excludes certain shares (See Instructions) ☐	
11	Percent of class represented by amount in row (9) 0.00 %	
12	Type of Reporting Person (See Instructions) IA, CO	

SCHEDULE 13G

CUSIP Number(s):	69380Q107
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1	Names of Reporting Persons Cohen & Steers Asia Limited

2	Check the appropriate box if a member of a Group (see instructions) ☐ (a) ☒ (b)	
3	Sec Use Only	
4	Citizenship or Place of Organization HONG KONG	
Number of Shares Beneficially Owned by Each Reporting Person With:	5	Sole Voting Power 0.00
	6	Shared Voting Power 0.00
	7	Sole Dispositive Power 0.00
	8	Shared Dispositive Power 0.00
9	Aggregate Amount Beneficially Owned by Each Reporting Person 0.00	
10	Check box if the aggregate amount in row (9) excludes certain shares (See Instructions) ☐	
11	Percent of class represented by amount in row (9) 0.00 %	
12	Type of Reporting Person (See Instructions) IA, CO	

SCHEDULE 13G

CUSIP 69380Q107
Number(s):

1	Names of Reporting Persons Cohen & Steers Ireland Limited	
2	Check the appropriate box if a member of a Group (see instructions) ☐ (a) ☒ (b)	
3	Sec Use Only	
4	Citizenship or Place of Organization IRELAND	

Number of Shares Beneficially Owned by Each Reporting Person With:	5	Sole Voting Power 2,998.00
	6	Shared Voting Power 0.00
	7	Sole Dispositive Power 28,197.00
	8	Shared Dispositive Power 0.00
9	Aggregate Amount Beneficially Owned by Each Reporting Person 28,197.00	
10	Check box if the aggregate amount in row (9) excludes certain shares (See Instructions) ☐	
11	Percent of class represented by amount in row (9) 0.02 %	
12	Type of Reporting Person (See Instructions) FI, CO	

SCHEDULE 13G

Item 1.

- (a) **Name of issuer:**
PACS Group, Inc.
- (b) **Address of issuer's principal executive offices:**
90 S. 400 W. Suite 700, Salt Lake City, Utah 84101

Item 2.

- (a) **Name of person filing:**
Cohen & Steers, Inc.
Cohen & Steers Capital Management, Inc.
Cohen & Steers UK Ltd
Cohen & Steers Asia Ltd
Cohen & Steers Ireland Ltd
- (b) **Address or principal business office or, if none, residence:**
The principal address for Cohen & Steers, Inc. and Cohen & Steers Capital Management, Inc. is:
1166 Avenue of the Americas, 30th Floor
New York, NY 10036
The principal address for Cohen & Steers UK Ltd. is:
The Burlan, 2nd floor,
3 Dering Street, London W1S 1AA
United Kingdom
The principal address for Cohen & Steers Asia Ltd. is:
3301B, 33rd Floor, The Henderson
2 Murray Road
Central, Hong Kong
The principal address for Cohen & Steers Ireland Ltd. is:
Suite G01
81 Merrion Square South
Dublin 2
D02 NR12
Ireland

(c) **Citizenship:**
Cohen & Steers, Inc: Delaware corporation
Cohen & Steers Capital Management, Inc: New York corporation
Cohen & Steers UK Ltd: United Kingdom Private Limited Company
Cohen & Steers Asia Ltd: Asia Private Limited Company
Cohen & Steers Ireland Ltd: Ireland Private Limited Company

(d) **Title of class of securities:**
Common Stock

(e) **CUSIP No.:**
69380Q107

Item 3. If this statement is filed pursuant to §§ 240.13d-1(b) or 240.13d-2(b) or (c), check whether the person filing is a:

- (a) ☐ Broker or dealer registered under section 15 of the Act (15 U.S.C. 78o);
- (b) ☐ Bank as defined in section 3(a)(6) of the Act (15 U.S.C. 78c);
- (c) ☐ Insurance company as defined in section 3(a)(19) of the Act (15 U.S.C. 78c);
- (d) ☐ Investment company registered under section 8 of the Investment Company Act of 1940 (15 U.S.C. 80a-8);
- (e) ☒ An investment adviser in accordance with § 240.13d-1(b)(1)(ii)(E);
- (f) ☐ An employee benefit plan or endowment fund in accordance with § 240.13d-1(b)(1)(ii)(F);
- (g) ☒ A parent holding company or control person in accordance with § 240.13d-1(b)(1)(ii)(G);
- (h) ☐ A savings associations as defined in Section 3(b) of the Federal Deposit Insurance Act (12 U.S.C. 1813);
- (i) ☐ A church plan that is excluded from the definition of an investment company under section 3(c)(14) of the Investment Company Act of 1940 (15 U.S.C. 80a-3);
- (j) ☒ A non-U.S. institution in accordance with § 240.13d-1(b)(1)(ii)(J). If filing as a non-U.S. institution in accordance with § 240.13d-1(b)(1)(ii)(J), please specify the type of institution:
- (k) ☐ Group, in accordance with Rule 240.13d-1(b)(1)(ii)(K).

Corporation

Item 4. Ownership

- (a) **Amount beneficially owned:**
7,396,136
- (b) **Percent of class:**
4.67%
- (c) **Number of shares as to which the person has:**
 - (i) **Sole power to vote or to direct the vote:**
6,773,504
 - (ii) **Shared power to vote or to direct the vote:**
0
 - (iii) **Sole power to dispose or to direct the disposition of:**
7,396,136
 - (iv) **Shared power to dispose or to direct the disposition of:**
0

Item 5. Ownership of 5 Percent or Less of a Class.

☒ Ownership of 5 percent or less of a class

Item 6. Ownership of more than 5 Percent on Behalf of Another Person.

If any other person is known to have the right to receive or the power to direct the receipt of dividends from, or the proceeds from the sale of, such securities, a statement to that effect should be included in response to this item and, if such interest relates to more than 5 percent of the class, such person should be identified. A listing of the shareholders of an investment company registered under the Investment Company Act of 1940 or the beneficiaries of employee benefit plan, pension fund or endowment fund is not required.

Each of Cohen & Steers Capital Management, Inc., Cohen & Steers UK Ltd., Cohen & Steers Asia Ltd. and Cohen & Steers Ireland Ltd. holds the securities of the Issuer to which this statement relates for the benefit of their respective account holders. Such account holders have the right to receive or the power to direct the receipt of dividends from, or proceeds from the sale of, the securities of the Issuer that are held on their behalf

Item 7. Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on by the Parent Holding Company or Control Person.

If a parent holding company has filed this schedule, pursuant to Rule 13d-1(b)(ii)(G), so indicate under Item 3(g) and attach an exhibit stating the identity and the Item 3 classification of the relevant subsidiary. If a parent holding company has filed this schedule pursuant to Rule 13d-1(c) or Rule 13d-1(d), attach an exhibit stating the identification of the relevant subsidiary.

Cohen & Steers, Inc. holds a 100% interest in Cohen & Steers Capital Management, Inc., Cohen & Steers UK Ltd., Cohen & Steers Asia Ltd. (investment advisors registered under Section 203 of the Investment Advisers Act) and Cohen & Steers Ireland Ltd. (a non-US institution)

Item 8. Identification and Classification of Members of the Group.

Not Applicable

Item 9. Notice of Dissolution of Group.

Not Applicable

Item 10. Certifications:

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired and are held in the ordinary course of business and were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect, other than activities solely in connection with a nomination under § 240.14a-11.

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Cohen & Steers, Inc.

Signature: /s/ Nargis Hilal
Name/Title: SVP, Global Chief Compliance Officer & Associate General Counsel
Date: 08/07/2026

Cohen & Steers Capital Management, Inc.

Signature: /s/ Nargis Hilal
Name/Title: SVP, Global Chief Compliance Officer & Associate General Counsel
Date: 08/07/2026

Cohen & Steers UK Limited

Signature: /s/ Natalie Okorie
Name/Title: VP, Compliance Officer
Date: 08/07/2026

Cohen & Steers Asia Limited

Signature: /s/ Cathering Cheng
Name/Title: VP, Compliance Officer
Date: 08/07/2026

Cohen & Steers Ireland Limited

Signature: /s/ Alan Cooper

Name/Title: VP, Compliance Officer

Date: 08/07/2026