



DIVISION OF  
CORPORATION FINANCE

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

July 26, 2024

Brandon Ribar  
President and Chief Executive Officer  
Sonida Senior Living, Inc.  
14755 Preston Road, Suite 810  
Dallas, TX 75254

**Re: Sonida Senior Living, Inc.**  
**Registration Statement on Form S-3**  
**Filed July 19, 2024**  
**File No. 333-280906**

Dear Brandon Ribar:

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 Nicholas O'Leary at 202-551-4451 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and  
Services

cc: Paul Conneely, Esq.