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Item 2.02. Results of Operations and Financial Condition.

On February 8, 2018, The Ensign Group, Inc. (the Company) issued a press release reporting the financial results of the Company for its year ended December 31, 2017. A copy of the press release is attached to this Current Report as Exhibit 99.1. This 8-K includes a correction of an inadvertent error on the "Reconciliation of GAAP to Non-GAAP Financial Information" table, specifically the provision for income taxes on Non-GAAP adjustments, Non-GAAP net income and adjusted diluted earnings per share. An updated table is included within this 8-K.

The press release includes "non-GAAP financial measures." Specifically, the press release refers to EBITDA, Adjusted EBITDA and Adjusted EBITDAR. EBITDA, Adjusted EBITDA and Adjusted EBITDAR are supplemental non-GAAP financial measures. Regulation G, Conditions for Use of Non-GAAP Financial Measures, and other provisions of the Securities Exchange Act of 1934, as amended, define and prescribe the conditions for use of certain non-GAAP financial information. EBITDA consists of net income before (a) interest expense, net, (b) provisions for income taxes and (c) depreciation and amortization. EBITDAR consists of net income before (a) interest expense, net, (b) provisions for income taxes, (c) depreciation and amortization and (d) rent-cost of services. Adjusted EBITDA consists of net income before (a) interest expense, net, (b) provisions for income taxes, (c) depreciation and amortization, (d) costs incurred for operations currently being constructed and other start-up operations, excluding depreciation, interest and income taxes, (e) results of closed operations and facilities not at full operation, excluding depreciation, interest and income taxes, (f) share-based compensation expense, (g) costs incurred related to new systems implementation and professional service fees, (h) bonus accrual as a result of the Tax Act, (i) legal costs and charges related to class action lawsuit and settlement of insurance claims, (j) costs incurred to acquire operations which are not capitalized and (k) operating results and gain on sale at urgent care centers, excluding depreciation, interest and income taxes. Adjusted EBITDAR consists of net income before (a) interest expense, net, (b) provisions for income taxes, (c) depreciation and amortization, (d) rent-cost of services, (e) costs incurred for facilities currently being constructed and other start-up operations, excluding rent, depreciation, interest and income taxes, (f) results of closed operation and facilities not at full operation, excluding depreciation, interest and income taxes, (g) share-based compensation expense, (h) costs incurred related to new systems implementation and professional service fees, (i) bonus accrual as a result of the Tax Act, (j) legal costs and charges related to class action lawsuit and settlement of insurance claims, (k) costs incurred to acquire operations which are not capitalized and (l) operating results and gain on sale at urgent care centers, excluding depreciation, interest and income taxes. The company believes that the presentation of EBITDA, adjusted EBITDA, adjusted EBITDAR, adjusted net income and adjusted earnings per share provides important supplemental information to management and investors to evaluate the company's operating performance. The company believes disclosure of adjusted net income, adjusted net income per share, EBITDA, adjusted EBITDA and adjusted EBITDAR has economic substance because the excluded revenues and expenses are infrequent in nature and are variable in nature, or do not represent current revenues or cash expenditures. A material limitation associated with the use of these measures as compared to the GAAP measures of net income and diluted earnings per share is that they may not be comparable with the calculation of net income and diluted earnings per share for other companies in the company's industry. These non-GAAP financial measures should not be relied upon to the exclusion of GAAP financial measures. For further information regarding why the company believes that this non-GAAP measure provides useful information to investors, the specific manner in which management uses this measure, and some of the limitations associated with the use of this measure, please refer to the company's periodic filings with the Securities and Exchange Commission, including its Annual Report on Form 10-K and Quarterly Report on Form 10-Q. The company's periodic filings are available on the SEC's website at www.sec.gov or under the "Financial Information" link of the Investor Relations section on Ensign's website at <http://www.ensigngroup.net>.

Item 9.01. Financial Statements and Exhibits.
(d) Exhibits.

Exhibit No. Description

99.1 Press Release of the Company dated February 8, 2018

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Dated: February 9, 2018 THE ENSIGN
GROUP, INC.
/s/
By: Suzanne
D.
Snapper
Suzanne
D.
Snapper
Chief
Financial
Officer

EXHIBIT INDEX

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