



DIVISION OF
CORPORATION FINANCE

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

January 20, 2022

Mary Ann McGarry
Chief Executive Officer
Guild Holdings Company
5887 Copley Drive
San Diego, CA 92111

Re: Guild Holdings Company
Registration Statement on Form S-1
Filed December 22, 2021
File No. 333-261855

Dear Ms. McGarry:

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 Tonya K. Aldave at (202) 551-3601 with any questions.

Sincerely,

Division of Corporation Finance
Office of Finance

cc: Su Lu, Esq.