

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

DIVISION OF CORPORATION FINANCE

October 19, 2020

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

Re: Guild Holdings Company

Registration Statement on Form S-1

Exhibits 10.12 through 10.32, 10.34 through 10.54, 10.56 through 10.60, 10.62,

10.64 and 10.66 Filed October 1, 2020 File No. 333-249225

Dear Ms. McGarry:

We have concluded our assessment of your redacted exhibits for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance

cc: Mark A. Stagliano, Esq.