



DIVISION OF
CORPORATION FINANCE

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

January 9, 2018

Frank C. Wilcox
Chief Financial Officer
Universal Insurance Holdings, Inc.
1110 W. Commercial Blvd.
Fort Lauderdale, Florida 33309

Re: Universal Insurance Holdings, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2016
Filed February 24, 2017
File No. 001-33251

Dear Mr. Wilcox:

We have completed our review of your filing. 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 by the staff.

Division of Corporation Finance
Office of Healthcare & Insurance