



DIVISION OF
CORPORATION FINANCE

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

March 9, 2022

Stephen J. Donaghy
Chief Executive Officer
Universal Insurance Holdings, Inc.
1110 W. Commercial Blvd.
Fort Lauderdale, FL 33309

Re: Universal Insurance Holdings, Inc.
Registration Statement on Form S-4
Filed March 2, 2022
File No. 333-263238

Dear Mr. Donaghy:

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 Eric Envall at (202) 551-3234 with any questions.

Sincerely,

Division of Corporation Finance
Office of Finance