



DIVISION OF  
CORPORATION FINANCE

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

September 2, 2025

Kent A. Hansen  
Chief Financial Officer  
Kingsway Financial Services Inc.  
10 S. Riverside Plaza, Suite 1520  
Chicago, IL 60606

**Re: Kingsway Financial Services Inc.  
Registration Statement on Form S-1  
Filed August 26, 2025  
File No. 333-289859**

Dear Kent A. Hansen:

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 Madeleine Joy Mateo at 202-551-3465 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Finance

cc: Daniel P. Raglan, Esq.