



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

DIVISION OF
CORPORATION FINANCE

August 16, 2018

Jonathan Ilany
Chief Executive Officer
Tiptree Inc.
780 Third Avenue, 21st Floor
New York, NY 10017

Re: Tiptree Inc.
Registration Statement on Form S-3
Filed August 9, 2018
File No. 333-226710

Dear Mr. Ilany:

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 Dorrie Yale at 202-551-8776 with any questions.

Sincerely,

Division of Corporation Finance
Office of Healthcare & Insurance

cc: Michael R. Littenberg, Esq.