

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

December 18, 2023

Scott McKinney Chief Financial Officer Tiptree Inc. 660 Steamboat Road Greenwich, Connecticut 06830

Re: Tiptree Inc.

Form 10-K for Fiscal Year Ended December 31, 2022 Filed March 8, 2023 File No. 001-33549

Dear Scott McKinney:

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 of action by the staff.

Sincerely,

Division of Corporation Finance Office of Finance