



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

DIVISION OF
CORPORATION FINANCE

December 22, 2016

Via E-mail
John Forney
Chief Executive Officer
United Insurance Holdings Corporation
800 2nd Avenue S.
St. Petersburg, Florida 33701

**Re: United Insurance Holdings Corporation
Preliminary Proxy Statement on Schedule 14A
Filed October 5, 2016
File No. 001-35761**

Dear Mr. Forney:

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,

/s/ Joseph McCann for

Suzanne Hayes
Assistant Director
Office of Healthcare and Insurance

cc: Via E-mail
Scott R. Williams, Esq.
Sidley Austin LLP