

DIVISION OF CORPORATION FINANCE

April 16, 2024

Meryl S. Golden Chief Executive Officer Kingstone Companies, Inc. 15 Joys Lane Kingston, New York 12401

> Re: Kingstone Companies, Inc. Registration Statement on Form S-3 Filed April 5, 2024 File No. 333-278539

Dear Meryl S. Golden:

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 Robert Arzonetti at 202-551-8819 with any questions.

Sincerely,

Division of Corporation Finance Office of Finance

cc: Fred Skolnik