



DIVISION OF
CORPORATION FINANCE

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

August 31, 2017

Theodore C. Miller
Senior Vice President and Chief Financial Officer
UTG, Inc.
5250 South Sixth Street
Springfield, IL 62791

Re: UTG, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2106
Filed March 28, 2017 and Amended August 29, 2017
File No. 000-16867

Dear Mr. Miller:

We have completed our review of your filings. 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 by the staff.

Division of Corporation Finance
Office of Healthcare and
Insurance