



DIVISION OF  
CORPORATION FINANCE

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

February 27, 2018

Ronald Jordan  
Chief Financial Officer  
Federated National Holding Company  
14050 N.W. 14th Street  
Suite 180  
Sunrise, FL 33323

**Re: Federated National Holding Company**  
**Form 10-K for the Fiscal Year Ended December 31, 2016**  
**Filed March 16, 2017**  
**File No. 000-25001**

Dear Mr. Jordan:

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.

Division of Corporation Finance  
Office of Healthcare & Insurance

cc: Nina Gordon