

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

DIVISION OF CORPORATION FINANCE

December 27, 2019

Michael Braun Chief Executive Officer and President FedNat Holding Company 14050 N.W. 14th Street, Suite 180 Sunrise, FL 33323

> Re: FedNat Holding Company Registration Statement on Form S-3 Filed December 23, 2019 File No. 333-235675

Dear Mr. Braun:

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 David Lin, Staff Attorney, at (202) 551-3552 with any questions.

Sincerely,

Division of Corporation Finance Office of Finance