



DIVISION OF
CORPORATION FINANCE

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

January 23, 2020

Michael H. 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-4
Filed January 16, 2020
File No. 333-235941

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 Gessert at 202-551-2326 with any questions.

Sincerely,

Division of Corporation Finance
Office of Finance