



DIVISION OF  
CORPORATION FINANCE

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

September 27, 2010

Mr. Michael J. Peninger  
Executive Vice President and Chief Financial Officer  
Assurant, Inc.  
One Chase Manhattan Plaza, 41st Floor  
New York, New York 10005

**Re: Assurant, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2009**  
**Form 10-Q for the Quarterly Period Ended March 31, 2010**  
**File No. 001-31978**

Dear Mr. Peninger:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Gus Rodriguez  
Accounting Branch Chief