

Via Facsimile and U.S. Mail

Mail Stop 4720

April 29, 2010

Richard E. Dunning
President and Chief Executive Officer
Fremont Michigan Insuracorp, Inc.
933 E. Main Street
Fremont, Michigan 49412

**Re: Fremont Michigan Insuracorp, Inc.
Form 10-K for fiscal year ended December 31, 2009
Filed on March 5, 2010
File No. 000-50926**

Dear Mr. Dunning:

We have completed our review of the above filing and have no further comments at this time.

Sincerely,

Joel Parker
Accounting Branch Chief