



DIVISION OF
CORPORATION FINANCE

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

October 7, 2013

Via E-Mail

Robert C. Hodgkins, Jr.
Vice President & Chief Financial Officer
The Dental Care Plus Group
100 Crowne Point Place
Cincinnati, OH 45241

Re: DCP Holding Company
Preliminary Proxy Statement on Schedule 14A
Filed October 3, 2013
File No. 000-51954

Dear Mr. Hodgkins:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Daniel Greenspan for

Jeffrey P. Riedler
Assistant Director

cc: Via E-Mail
Amy Shepherd
Baker & Hostetler LLP
Capital Square, Suite 2100
65 East State Street
Columbus, OH 43215-4260