



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

DIVISION OF  
CORPORATION FINANCE

May 17, 2019

Robert C. Hodgkins, Jr.  
President, Chief Executive Officer and Chief Financial Officer  
DCP Holding Company  
100 Crowne Point Place  
Cincinnati, OH 45241

**Re: DCP Holding Company**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed April 11, 2019**  
**File No. 000-51954**

Dear Mr. Hodgkins:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Healthcare & Insurance

cc: Alan K. MacDonald, Esq.