



DIVISION OF  
CORPORATION FINANCE

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

June 5, 2024

Neil C. Rifkind  
Vice President, General Counsel and Secretary  
Tiptree Inc.  
660 Steamboat Road, 2nd Floor  
Greenwich, Connecticut 06830

**Re: Tiptree Inc.**  
**Registration Statement on Form S-3**  
**Filed May 31, 2024**  
**File No. 333-279864**

Dear Neil C. Rifkind:

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 John Stickel at 202-551-3324 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Finance