



DIVISION OF  
CORPORATION FINANCE

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

February 12, 2018

Michael Weiner  
Chief Financial Officer  
National General Holdings Corp.  
59 Maiden Lane  
38th Floor  
New York, New York 10038

**Re: National General Holdings Corp.**  
**Form 10-K for the Fiscal Year Ended December 31, 2016**  
**Filed March 23, 2017**  
**File No. 001-36311**

Dear Mr. Weiner:

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 by the staff.

Division of Corporation Finance  
Office of Healthcare & Insurance