



DIVISION OF
CORPORATION FINANCE

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

March 18, 2024

Ernie Garateix
Chief Executive Officer
Heritage Insurance Holdings, Inc.
1401 N. Westshore Blvd.
Tampa, FL 33607

**Re: Heritage Insurance Holdings, Inc.
Registration Statement on Form S-3
Filed March 14, 2024
File No. 333-277933**

Dear Ernie Garateix:

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 Madeleine Joy Mateo at 202-551-3465 with any questions.

Sincerely,

Division of Corporation Finance
Office of Finance

cc: Grant J. Levine, Esq.