



DIVISION OF  
CORPORATION FINANCE

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

July 2, 2020

Andrew Poole  
Chief Executive Officer  
Delwinds Insurance Acquisition Corp.  
c/o Ellenoff Grossman & Schole LLP  
1345 Avenue of the Americas  
New York, NY 10105

**Re: Delwinds Insurance Acquisition Corp.  
Draft Registration Statement on Form S-1  
Submitted June 9, 2020  
CIK 0001812360**

Dear Mr. Poole:

We have reviewed your draft registration statement and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by providing the requested information and either submitting an amended draft registration statement or publicly filing your registration statement on EDGAR. If you do not believe our comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing the information you provide in response to this comment and your amended draft registration statement or filed registration statement, we may have additional comments.

Draft Registration Statement on Form S-1 submitted June 9, 2020

Exclusive Forum for Certain Lawsuits, page 127

1. We note that your exclusive forum provision does not apply to actions arising under the Securities Act or Exchange Act. Please ensure that the exclusive forum provision in the governing documents states this clearly, or tell us how you will inform investors in future filings that the provision does not apply to any actions arising under the Securities Act or Exchange Act.

Andrew Poole  
Delwinds Insurance Acquisition Corp.  
July 2, 2020  
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You may contact William Demarest at 202-551-3432 or Shannon Menjivar at 202-551-3856 if you have questions regarding comments on the financial statements and related matters. Please contact Jonathan Burr at 202-551-5833 or Erin E. Martin at 202-551-3391 with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction