

Mail Stop 6010

April 22, 2008

Michael A. Colliflower
Executive Vice President and General Counsel
HealthMarkets, Inc.
9151 Boulevard 26
North Richland Hills, TX 76180

**Re: HealthMarkets, Inc.
Preliminary Proxy Statement on Schedule 14A
Filed April 14, 2008
File No. 1-14953**

Dear Mr. Coliflower:

We have completed our review of your proxy statement and have no further comments at this time. Please contact Song Brandon at (202) 551-3621 with any questions.

Sincerely,

Jeffrey Riedler
Assistant Director