



DIVISION OF  
CORPORATION FINANCE

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

December 18, 2020

Jesse Correll  
Chief Executive Officer  
UTG, Inc.  
205 North Depot Street  
Stanford, KY 40484

**Re: UTG, Inc.**

**Form 10-K for the Fiscal Year Ended December 31, 2019**

**Filed March 20, 2020**

**Form 10-Q for Quarterly Period Ended September 30, 2020**

**Filed November 13, 2020**

**File No. 000-16867**

Dear Mr. Correll:

We have completed our review of your filings. 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.

Sincerely,

Division of Corporation Finance  
Office of Finance