

Mail Stop 4720

October 28, 2009

Bradley I. Meier
Chief Executive Officer and President
Universal Insurance Holdings, Inc.
1110 West Commercial Boulevard, Suite 100
Fort Lauderdale, Florida 33309

**Re: Universal Insurance Holdings, Inc.
Schedule 14A
Filed October 15, 2009
File No. 1-33251**

Dear Mr. Meier:

We have completed our review of your proxy statement on Schedule 14A and have no further comments at this time.

Sincerely,

Jeffrey Riedler
Assistant Director