



DIVISION OF  
CORPORATION FINANCE

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

April 7, 2011

George R. De Heer  
Chief Financial Officer (Principal Accounting Officer)  
1110 W. Commercial Blvd.  
Suite 100  
Fort Lauderdale, FL 33309

**Re: Universal Insurance Holdings, Inc.**  
**Item 4.02 Form 8-K**  
**Filed February 23, 2011**  
**File No. 001-33251**

Dear Mr. De Heer:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Tabatha Akins  
Staff Accountant