

August 22, 2019

Mac Armstrong  
Chief Executive Officer  
Palomar Holdings, Inc.  
7979 Ivanhoe Avenue, Suite 500  
La Jolla, CA 92037

Re: Palomar Holdings, Inc.  
Draft Registration Statement on Form S-1  
Submitted August 20, 2019  
CIK No. 0001761312

Dear Mr. Armstrong:

This is to advise you that we do not intend to review your registration statement.

We request that you publicly file your registration statement no later than 48 hours prior to the requested effective date and time. Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Sonia Bednarowski at 202-551-3666 with any questions.

Sincerely,

Division of

Office of

Corporation Finance  
Healthcare & Insurance