

January 7, 2020

Via EDGAR

Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, NE  
Washington, DC 20549-4561

Attn: Tonya K. Aldave

**Re: Palomar Holdings, Inc.  
Registration Statement on Form S-1**

Ladies and Gentlemen:

Pursuant to Rule 461 of the Securities Act of 1933, as amended (the “**Securities Act**”), Palomar Holdings, Inc. (the “**Company**”) hereby requests that the Securities and Exchange Commission accelerate the effectiveness of the above-referenced Registration Statement to 4:30 p.m., Eastern Time, on Thursday, January 9, 2020, or as soon thereafter as practicable.

The Company hereby acknowledges its responsibilities under the Securities Act and the Securities Exchange Act of 1934, as amended, as they relate to the proposed public offering of the securities specified in the Registration Statement.

Please contact Michael Kagnoff of DLA Piper LLP (US) at (858) 638-6722, or his colleague, Patrick O’Malley, at (858) 677-1471 with any questions or comments. Thank you for your assistance with this filing.

Very truly yours,

Palomar Holdings, Inc.

By: /s/ Mac Armstrong

Name: Mac Armstrong

Title: Chief Executive Officer

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