

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

August 8, 2017

Kenneth D. Russell Interim President and Chief Executive Officer First Acceptance Corporation 3813 Green Hills Village Drive Nashville, Tennessee 37215

**Re: First Acceptance Corporation** 

Form 10-K for Fiscal Year Ended December 31, 2016

Filed March 14, 2017 File No. 001-12117

Dear Mr. Russell:

We have completed our review of your filing. 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 by the staff.

Division of Corporation Finance Office of Healthcare and Insurance