



DIVISION OF  
CORPORATION FINANCE

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

July 31, 2019

Michael D. Hershberger  
Chief Financial Officer, Secretary, and Treasurer  
Health Insurance Innovations, Inc.  
15438 N. Florida Avenue  
Suite 201  
Tampa, Florida 33613

**Re: Health Insurance Innovations, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2018**  
**Filed March 14, 2019 and Amended May 7, 2019**  
**File No. 001-35811**

Dear Mr. Hershberger:

We have completed our review of your filings. 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.

Sincerely,

Division of Corporation Finance  
Office of Healthcare & Insurance