

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

September 9, 2024

Jennifer Gravelle Chief Financial Officer Kingstone Companies, Inc. 15 Joys Lane Kingston, NY 12401

> Re: Kingstone Companies, Inc. Form 10-K for Fiscal Year Ended December 31, 2023

File No. 000-01665

Dear Jennifer Gravelle:

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 of action by the staff.

Sincerely,

Division of Corporation Finance Office of Finance