
Section 1: 8-K (8-K)

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

FORM 8-K

**CURRENT REPORT
Pursuant to Section 13 or 15(d) of the
Securities Exchange Act of 1934**

Date of report (Date of earliest event reported): June 1, 2018

UNITED INSURANCE HOLDINGS CORP.

(Exact name of registrant as specified in its charter)

<u>Delaware</u> (State or other jurisdiction of incorporation)	<u>001-35761</u> (Commission File Number)	<u>75-3241967</u> (IRS Employer Identification No.)
<u>800 2nd Avenue S Saint Petersburg, FL</u> (Address of principal executive offices)	<u>33701</u> (Zip Code)	<u>(727) 895-7737</u> (Registrant's telephone number, including area code)

(Former name or former address, if changed since last report.)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Indicate by check mark whether the registrant is an emerging growth company as defined in Rule 405 of the Securities Act of 1933 (§230.405 of this chapter) or Rule 12b-2 of the Securities Exchange Act of 1934 (§240.12b-2 of this chapter).

Emerging growth company.

If an emerging growth company, indicate by check mark if the registrant has elected to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act.

Item 4.01 Changes in Registrant's Certifying Accountant.

The Audit Committee of the Board of Directors (the "Committee") of United Insurance Holdings Corp. (the "Company") has conducted a competitive process to select a firm to serve as the Company's independent registered public accounting firm for the year ending December 31, 2018. The Committee invited several firms to participate in this process.

As a result of this process, on May 30, 2018, the Committee approved the engagement of Deloitte & Touche LLP ("Deloitte") as the Company's independent registered public accounting firm for the year ending December 31, 2018. In conjunction with the selection of Deloitte to serve as the Company's independent registered public accounting firm, the Committee dismissed RSM US LLP ("RSM") from that role on May 30, 2018.

RSM's audit reports on the Company's consolidated financial statements as of and for the years ended December 31, 2017 and 2016 did not contain any adverse opinions or disclaimers of opinion and were not qualified or modified as to uncertainty, audit scope or accounting principles. The audit reports of RSM on the effectiveness of our internal control over financial reporting as of and for the years ended December 31, 2017 and 2016 contained an adverse opinion on our internal control over financial reporting.

During the years ended December 31, 2017 and 2016, and the subsequent interim period through June 1, 2018, there were (i) no disagreements between the Company and RSM on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedure, which disagreements, if not resolved to the satisfaction of RSM, would have caused RSM to make reference to the subject matter of the disagreement in its reports on the Company's consolidated financial statements for such years, and (ii) no "reportable events" as that term is defined in Item 304(a)(1)(v) of Regulation S-K.

The Company provided RSM with a copy of the disclosure contained in this Current Report on Form 8-K and requested that RSM furnish the Company with a letter addressed to the Securities and Exchange Commission stating whether it agrees with the above statements and, if not, stating the respects in which it does not agree. A copy of RSM's letter, dated June 1, 2018, is attached hereto as Exhibit 16.1 and is incorporated herein by reference.

During the years ended December 31, 2017 and 2016, and the subsequent interim period through June 1, 2018, neither the Company nor anyone acting on its behalf has consulted with Deloitte on any of the matters or events set forth in Item 304(a)(2)(i) or 304(a)(2)(ii) of Regulation S-K.

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits

[16.1](#) Letter from RSM US LLP to the Securities Exchange Commission, dated June 1, 2018

Signature

Pursuant to the requirements of the Securities Exchange Act of 1934, the Company has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

UNITED INSURANCE HOLDINGS CORP.

By: /s/ B. Bradford Martz
Name: B. Bradford Martz
Title: Chief Financial Officer

principal accounting officer)

(principal financial officer and

Date: June 1, 2018

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Section 2: EX-16.1 (EXHIBIT 16.1)



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June 1, 2018

Securities and Exchange Commission
Washington, D.C. 20549

Commissioners:

We have read United Insurance Holdings Corp.'s statements included under Item 4.01 of its Form 8-K filed on June 1, 2018 and we agree with such statements concerning our firm.

RSM US LLP

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