

UNITED INSURANCE HOLDINGS CORP.  
Form 8-K/A  
April 24, 2009

**UNITED STATES**  
**SECURITIES AND EXCHANGE COMMISSION**

**WASHINGTON, D.C. 20549**

**FORM 8-K/A**

**Amendment No. 1**

**CURRENT REPORT**

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

**Date of report (Date of earliest event reported): April 20, 2009**

**UNITED INSURANCE HOLDINGS CORP.**

**(Exact Name of Registrant as Specified in Charter)**

**Delaware**  
**(State or Other Jurisdiction)**

**000-52833**  
**(Commission File Number)**

**75-3241967**  
**(IRS Employer)**

Edgar Filing: UNITED INSURANCE HOLDINGS CORP. - Form 8-K/A

of Incorporation )

Identification No.)

**360 Central Avenue, Suite 900**

**St. Petersburg, FL**  
(Address of Principal Executive Offices)

**(727) 895-7737**

**33701**  
(Zip Code)

**(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))

**Explanatory Note**

On April 22, 2009, the Registrant filed a Current Report on Form 8-K with the Securities and Exchange Commission ( SEC ) to report a change in the Registrant's independent public accountant under Item 4.01 of Form 8-K. The Company is filing this Amendment No. 1 to Form 8-K to clarify that the Company had no disagreements with its former auditors and no reportable events occurred during the period beginning on December 31, 2008 and ending on April 20, 2009.

**Item 4.01 Changes in Registrant's Certifying Accountant**

Effective April 20, 2009, the Audit Committee of the Board of Directors (the Audit Committee ) of United Insurance Holdings Corp. (the Company ) dismissed DeMeo, Young, McGrath ( DYM ) as the Company's independent registered public accounting firm.

As described below, the change in independent registered public accounting firms is not the result of any disagreement with DYM.

During the years ended December 31, 2008 and December 31, 2007 and through the date of DYM's dismissal on April 20, 2009, the Company had no disagreements with DYM on any matter of accounting principles or practices, financial statement disclosures, or auditing scope or procedure that, if not resolved to DYM's satisfaction, would have caused DYM to make reference to the subject matter thereof in connection with its report on the Company's consolidated financial statements for either of such years.

DYM's audit report dated March 23, 2009 (which was included in the Company's Annual Report on Form 10-K/A for the year ended December 31, 2008, filed with the Securities and Exchange Commission (the SEC ) on March 31, 2009 (the 2008 Form 10-K/A )) on the Company's consolidated financial statements as of, and for the years ended, December 31, 2008 and December 31, 2007, did not contain an adverse opinion or a disclaimer opinion, nor was it qualified or modified as to uncertainty, audit scope, or accounting principles.

During the years ended December 31, 2008 and December 31, 2007 and through the date of DYM's dismissal on April 20, 2009, there were no reportable events as defined in Item 304(a)(1)(v) of Regulation S-K.

In accordance with Item 304(a)(3) of Regulation S-K, the Company provided DYM with a copy of the disclosures it is making in this Current Report of Form 8-K prior to the time this Current Report was filed with the SEC. The Company requested that DYM furnish a letter addressed to the SEC stating whether or not it agrees with the statements made herein. A copy of the DYM's letter dated April 24, 2009 is filed as Exhibit 16.1 hereto.

**Item 9.01 Financial Statements and Exhibits**

The following exhibit is furnished herewith:

<b>Exhibit No.</b>	<b>Description</b>
16.1	Letter of DeMeo, Young, McGrath dated April 24, 2009.

**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 thereunder duly authorized.

**UNITED INSURANCE HOLDINGS CORP.**

By: /s/ Nicholas W. Griffin  
Name: Nicholas W. Griffin  
Title: Chief Financial Officer

Date: April 24, 2009

**EXHIBIT INDEX**

<b>Exhibit No.</b>	<b>Description</b>
16.1	Letter of DeMeo, Young, McGrath dated April 24, 2009.