



DIVISION OF  
CORPORATION FINANCE

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

September 10, 2010

*By U.S. mail and facsimile to (214) 756-6979*

Mr. William R. Hardcastle, Jr., Chief Financial Officer  
Westwood Holdings Group, Inc.  
200 Crescent Court, Suite 1200  
Dallas, TX 75201

**RE: Westwood Holdings Group, Inc.**  
**Form 10-K for the fiscal year ended December 31, 2009**  
**File No. 1-31234**

Dear Mr. Hardcastle:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Terence O'Brien  
Branch Chief