



DIVISION OF
CORPORATION FINANCE

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

September 23, 2010

Mr. Darren Parmenter
Senior Vice President – Principal Financial Officer
Hilltop Holding Inc.
200 Crescent Court, Suite 1330
Dallas, Texas 75201

Re: Hilltop Holding Inc.
Form 10-K for Fiscal Year Ended December 31, 2009
Filed on March 11, 2010
File No. 001-31987

Dear Mr. Parmenter:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

Gus Rodriguez
Accounting Branch Chief