



DIVISION OF  
CORPORATION FINANCE

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

May 21, 2015

Via Email

Darren Parmenter  
Executive Vice President –  
Principal Financial Officer  
Hilltop Holdings, Inc.  
200 Crescent Court, Suite 1330  
Dallas, TX 75201

**Re: Hilltop Holdings, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2014**  
**Filed February 26, 2015**  
**File No. 001-31987**

Dear Mr. Parmenter:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ John P. Nolan

John P. Nolan  
Senior Assistant Chief Accountant