



DIVISION OF
CORPORATION FINANCE

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

July 14, 2009

Jeff Isom
Executive Vice President of Finance and Accounting
Plains Capital Corporation
2911 Turtle Creek Boulevard
Suite 700
Dallas, TX 75219

Re: Plains Capital Corporation
Form 10-12G
Filed April 17, 2009
File No. 000-53629

Dear Mr. Isom:

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

Sincerely,

Todd K. Schiffman
Assistant Director

cc: (facsimile only)

Gregory R. Samuel
Haynes and Boone, LLP