



DIVISION OF  
CORPORATION FINANCE

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

May 28, 2013

James T. Sartain  
President and Chief Executive Officer  
FirstCity Financial Corporation  
6400 Imperial Drive  
Waco, Texas 76712

**RE: Preliminary Proxy Statement on Schedule 14A  
Filed February 1, 2013  
File No. 33-19694  
Schedule 13e-3 Transaction Statement  
Filed February 1, 2013  
File No. 05-40461**

Dear Mr. Sartain:

We have completed our review of your filings as of May 20, 2013. 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 filing[s] 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 filings to be certain that the filings includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Christian Windsor

Christian Windsor  
Special Counsel