

April 4, 2006

Mail Stop 4561

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

Mr. Brian O. Casey
President and Chief Executive 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, 2005
Filed February 24, 2006
File No. 1-31234

Dear Mr. Casey:

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

Sincerely,

John P. Nolan
Accounting Branch Chief