



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4720

September 14, 2015

Via E-mail

John R. Haddock  
Chief Financial Officer, Executive Vice President and Secretary  
First Security Group  
531 Broad Street  
Chattanooga, TN 37402

**Re: First Security Group  
Form 10-K for the Fiscal Year Ended December 31, 2014  
Filed March 12, 2015  
File No. 000-49747**

Dear Mr. Haddock:

We have completed our review of your filing. 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 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 filing include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Michael Clampitt

Michael Clampitt  
Senior Counsel  
Office of Financial Services I