

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

DIVISION OF CORPORATION FINANCE

March 19, 2024

John Calmes, Jr. Chief Financial Officer World Acceptance Corporation 104 S. Main St. Greenville, South Carolina 29601

## Re: World Acceptance Corporation Form 10-K for Fiscal Year Ended March 31, 2023 File No. 000-19599

Dear John Calmes, Jr.:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance Office of Finance