



DIVISION OF  
CORPORATION FINANCE

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

March 29, 2010

*By U.S. Mail and Facsimile to: (727) 726-2140*

Ralph T. Finkenbrink  
Senior Vice President and Chief Financial Officer  
Nicholas Financial, Inc.  
2454 McMullen Booth Road, Building C  
Clearwater, FL 33759

**Re: Nicholas Financial, Inc.**  
**Form 10-K for the Fiscal Year Ended March 31, 2008**  
**File No. 000-26680**

Dear Mr. Finkenbrink:

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

Sincerely,

Christian Windsor  
Special Counsel