

Mail Stop 4561

April 4, 2008

*By U.S. Mail and Facsimile to (770) 870-5110*

Mr. J. Paul Whitehead, III  
Chief Financial Officer  
Compucredit Corporation  
245 Perimeter Center Parkway, Suite 600  
Atlanta, Georgia 30346

**Re:   Compucredit Corporation  
      Form 10-K for Fiscal Year Ended December 31, 2006  
      File No. 000-25751**

Dear Mr. Whitehead:

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

Sincerely,

Donald A. Walker, jr.  
Senior Assistant Chief Accountant