

Mail Stop 4561

September 11, 2006

A.A. McLean III  
Executive Vice President and Chief Financial Officer  
World Acceptance Corporation  
108 Frederick Street  
Greenville, South Carolina 29607

**RE: World Acceptance Corporation  
Form 10-K for Fiscal Year Ended March 31, 2005  
Form 10-Q for the Quarterly Period Ended September 30, 2005  
File No. 0-19599**

Dear Mr. McLean,

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

Sincerely,

Paul Cline  
Senior Accountant