



DIVISION OF  
CORPORATION FINANCE

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

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