

Mail Stop 4561

August 12, 2009

Mr. Randy Underwood
Executive Vice President and Chief Financial Officer
Dollar Financial Corporation
1436 Lancaster Avenue
Berwyn, PA 19312

**Re: Dollar Financial Corporation
Form 10-K for the Fiscal Year Ended June 30, 2008
File No. 000-50866**

Dear Mr. Underwood:

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

Sincerely,

John P. Nolan
Senior Assistant Chief Accountant