



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

November 15, 2007

VIA U.S. MAIL AND FAX (913) 234-5654

Mr. Douglas E. Nickerson
Chief Financial Officer
QC Holdings Inc.
9401 Indian Creek Parkway, Suite 1500
Overland Park, Kansas 66210

**Re: QC Holdings, Inc.
Form 10-K for Fiscal Year Ended December 31, 2006
Filed March 14, 2007
File No. 0-50840**

Dear Mr. Nickerson:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director

cc: Catherine E. K. Wood, Gilmore & Bell- via FAX (816) 221-1018