



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 4561

June 10, 2009

Don Early
Chairman of the Board and
Chief Executive Officer
QC Holdings, Inc.
9401 Indian Creek Parkway, Suite 1500
Overland Park, KS 66210

Re: QC Holdings, Inc.
Form 10-K
Filed March 13, 2009
Form 10-K/A
Filed June 4, 2009
File No. 000-50840

Dear Mr. Early:

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

Sincerely,

Kathryn McHale
Attorney-Adviser

cc: By fax (816) 221-1018
Catherine E.K. Wood
Gilmore & Bell, PC