



DIVISION OF
CORPORATION FINANCE

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

November 9, 2010

By U.S. Mail and Facsimile to: (864) 342-5695

J. Patrick O'Shaughnessy
Executive Vice President and Chief Financial Officer
Advance America, Cash Advance Centers, Inc.
135 North Church Street
Spartanburg, South Carolina 29306

**Re: Advance America, Cash Advance Centers, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed March 8, 2010
File No. 001-32363**

Dear Mr. O'Shaughnessy:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Mark Webb
Legal Branch Chief