

Mail Stop 3561

July 31, 2007

By Facsimile and U.S. Mail

Mr. Rick L. Wessel
President and Chief Executive Officer
First Cash Financial Services, Inc.
690 East Lamar Boulevard, Suite 400
Arlington, Texas 76011

**Re: First Cash Financial Services, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2006
Filed March 16, 2007
Form 10-Q for the Fiscal Quarter Ended March 31, 2007
Filed May 10, 2007
File No. 0-19133**

Dear Mr. Wessel:

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

Sincerely,

Michael Moran
Accounting Branch Chief