



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

October 18, 2016

Mr. Rick L. Wessel  
Chief Executive Officer  
FirstCash, Inc.  
690 East Lamar Blvd., Suite 400  
Arlington, Texas 76011

**Re: FirstCash, Inc. (f/k/a First Cash Financial Services, Inc.)  
Form 10-K for Fiscal Year Ended December 31, 2015  
Filed February 17, 2016  
File No. 000-19133**

Dear Mr. Wessel:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Jennifer Thompson

Jennifer Thompson  
Accounting Branch Chief  
Office of Consumer Products

Cc: Kyle Healy, Esq.  
Alston & Bird LLP