



DIVISION OF  
CORPORATION FINANCE

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

May 26, 2022

Timothy K. Jugmans  
Chief Financial Officer  
EZCORP, Inc.  
2500 Bee Cave Road, Bldg One, Suite 200  
Rollingwood, TX 78746

**Re: EZCORP, Inc.**  
**Form 10-K for Fiscal Year Ended September 30, 2021**  
**Filed November 17, 2021**  
**File No. 000-19424**

Dear Mr. Jugmans:

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,

Division of Corporation Finance  
Office of Trade & Services