



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4720

December 2, 2009

*Via US Mail and Facsimile to (480) 624-4989*

Richard A. Ross  
Chief Financial Officer  
The FINOVA Group, Inc.  
8300 N. Hayden Road  
Suite 207  
Scottsdale, Arizona 85258

**Re: The FINOVA Group, Inc.  
Item 4.01 Form 8-K  
Filed on November 18, 2009  
File No. 1-11011**

Dear Mr. Ross:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

Lindsay Bryan  
Staff Accountant