



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 4720

April 24, 2017

Kenneth Booth
Chief Financial Officer
Credit Acceptance Corporation
25505 W. Twelve Mile Road
Southfield, Michigan 48034

**Re: Credit Acceptance Corporation
Form 10-K for Fiscal Year Ended December 31, 2016
Filed February 10, 2017
File No. 000-20202**

Dear Mr. Booth:

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/ Amit Pande

Amit Pande
Accounting Branch Chief
Office of Financial Services