



DIVISION OF  
CORPORATION FINANCE

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

March 29, 2011

J. Tyler Haahr  
Chief Executive Officer  
Meta Financial Group, Inc.  
121 East Fifth Street  
Storm Lake, Iowa 50588

**Re: Meta Financial Group, Inc.**  
**Form 10-K for the Fiscal Year Ended September 30, 2010**  
**Filed December 13, 2010**  
**File No. 0-22140**

Dear Mr. Haahr:

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

Sincerely,

Hugh West  
Branch Chief