

**Mail Stop 3561**

July 31, 2007

By Facsimile and U.S. Mail

Mr. Rick L. Wessel  
President and Chief Executive Officer  
First Cash Financial Services, Inc.  
690 East Lamar Boulevard, Suite 400  
Arlington, Texas 76011

**Re: First Cash Financial Services, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2006  
Filed March 16, 2007  
Form 10-Q for the Fiscal Quarter Ended March 31, 2007  
Filed May 10, 2007  
File No. 0-19133**

Dear Mr. Wessel:

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

Sincerely,

Michael Moran  
Accounting Branch Chief