

Mail Stop 3561

October 8, 2009

R. Douglas Orr,
Executive Vice President and Chief Financial Officer
First Cash Financial Services, Inc.
690 East Lamar Blvd., Suite 400
Arlington, Texas 76011

**Re: First Cash Financial Services, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed March 16, 2009
File No. 000-19133**

Dear Mr. Orr:

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

Sincerely,

H. Christopher Owings
Assistant Director