

Via Facsimile and U.S. Mail
Mail Stop 6010

May 10, 2007

Stephen J. Harrison
President and Chief Executive Officer
First Acceptance Corporation
3813 Green Hills Village Drive
Nashville, Tennessee 37215

**Re: First Acceptance Corporation
Form 10-K for the Fiscal Year Ended June 30, 2006
Filed September 13, 2006
File Number: 001-12117**

Dear Mr. Harrison:

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

Sincerely,

Jim Atkinson
Accounting Branch Chief