

Mail Stop 4720

June 24, 2009

Mr. Stephen Harrison
Chief Executive Officer
First Acceptance Corporation
3322 West End Avenue, Suite 1000
Nashville, Tennessee 37203

**Re: First Acceptance Corporation
Form 10-K for the year ended June 30, 2008
File No. 001-12117**

Dear Mr. Harrison:

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

Sincerely,

Jeffrey Riedler
Assistant Director

cc: J. James Jenkins, Jr., Esquire
Bass, Berry & Sims PLC
315 Deaderick Street, Suite 2700
Nashville, Tennessee 37238-3001