

August 25, 2006

Mail Stop 4561

*By U.S. Mail and facsimile to (817) 302-7915*

Chris A. Choate  
Executive Vice President and Chief Financial Officer  
AmeriCredit Corp.  
801 Cherry Street, Suite 3900  
Fort Worth, Texas 76012

Re: **AmeriCredit Corp.**  
**Form 10-K filed on September 12, 2005**  
**Form 10-K/A filed February 6, 2006**  
**File No. 001-10667**

Dear Mr. Choate:

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

Sincerely,

Donald A. Walker  
Senior Assistant Chief Accountant