



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0405

Mail Stop 3561

February 20, 2007

Mr. Thomas A. Bessant, Jr.  
Executive Vice President and Chief Financial Officer  
Cash America International, Inc.  
1600 West 7<sup>th</sup> Street  
Fort Worth, Texas 76102

**RE:      Cash America International, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2005**  
**Filed March 2, 2006**  
**Form 10-K/A for Fiscal Year Ended December 31, 2005**  
**Filed February 15, 2007**  
**Form 10-Q for Fiscal Quarters Ended March 31, 2006, June 30, 2006**  
**and September 30, 2006**  
**Filed April 28, 2006, July 28, 2006 and November 2, 2006**  
**Form 10-Q/A for Fiscal Quarters Ended March 31, 2006, June 30,**  
**2006 and September 30, 2006**  
**Filed February 15, 2007**  
**File No. 333-64804**

Dear Mr. Bessant:

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

Sincerely,

William Thompson  
Branch Chief