

Mail Stop 3561

August 29, 2007

Mr. Joseph L. Rotunda
Chief Executive Officer
EZCORP, Inc.
1901 Capital Parkway
Austin, TX 78746

**Re: EZCORP, Inc.
Form 10-K for the Fiscal Year Ended September 30, 2006
Filed December 14, 2006
File No. 0-19424**

Dear Mr. Rotunda:

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

Sincerely,

William Choi
Accounting Branch Chief