



February 26, 2007

Office of the Secretary, PCAOB  
1666 K Street NW  
Washington, DC 20006-20863

Re: Rulemaking Docket Matter No. 21.

Dear Sir or Madam:

Company Information:

Headquartered in Berwyn, Pennsylvania, Dollar Financial Corp. is a leading international financial services company offering a range of consumer financial products to our customers, many of whom receive income on an irregular basis or from multiple employers.

To meet the needs of our customers, we provide a range of consumer financial products and services primarily consisting of check cashing, short-term consumer loans, money orders and money transfers. The Company currently operates a network of 1,293 stores, including 892 company-operated stores and is the second-largest network in the United States and the largest network in Canada and the United Kingdom. Dollar Financial also has 401 franchised locations in Canada, the United Kingdom, and the United States.

We are a Delaware corporation incorporated in April 1990 as DFG Holdings, Inc. We operate our store network through our direct wholly-owned subsidiary, Dollar Financial Group, Inc., a New York corporation formed in 1979, and its direct and indirect wholly-owned foreign and domestic subsidiaries (collectively, "OPCO"). Our common shares are traded on the NASDAQ National Market under the symbol "DLLR." Our common stock was initially offered to the public on January 28, 2005.

Comments to Rulemaking Docket Matter No. 21:

Page A2-3 Paragraph 1:

*This standard establishes requirements for, and provides direction on, the auditor's consideration and use of relevant work performed by others in an integrated audit of financial statements and internal control over financial reporting ("integrated audit") or in an audit of financial statements only. For these purposes, the work of others includes work performed by internal auditors, company personnel (in addition to internal auditors), and third parties working under the direction of management or the audit committee.*

Page A2-5 Paragraph 13 and Note:

*Evaluating the Competence and Objectivity of Others. The auditor should evaluate the competence and objectivity of the individuals performing tests of controls, accounts, or disclosures to determine the extent to which the auditor may use their work. In performing this evaluation, the auditor should make judgments about the degree of competence and objectivity of the individuals rather than form an absolute conclusion about whether the individuals are competent or objective. The higher the degree of competence and objectivity, the greater use the auditor may make of the work; conversely, the lower the degree of competence and objectivity, the less use the auditor may make of the work.*

*Note: The auditor should not use the work of individuals who have a low degree of objectivity, regardless of their level of competence. Likewise, the auditor should not use the work of individuals who have a low level of competence regardless of their degree of objectivity.*

COMMENTS -

We agree that allowing the auditor to more easily rely on the work performed by others will remove the barriers previously existing under AS2.

Understanding based on Page A2-3 Paragraph 1 – From this context, it appears the auditor may rely on the work of company personnel.

Clarification Questions -

- **Will this require the aforementioned company employees to have a sufficient knowledge base in either external or internal audit procedures?**
- **Or will it be sufficient that such employee's activities be monitored by an employee with a satisfactory base of knowledge?**

Sincerely,



Robin LaVigne, CPA, CRP  
Director of Sarbanes Compliance  
Dollar Financial Group, Inc.  
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Berwyn, PA 19312