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statements for the year ended July 31, 2000 were audited by Eisner & Lubin LLP.

Andersen has stated in its letter addressed to the Securities and Exchange Commission, attached as Exhibit 16.1, its agreement with the statements made by the Company in Item 4.

During the Company's two most recent fiscal years ended July 31, 2001 and the subsequent interim period preceding the dismissal, the Company did not consult with KPMG regarding any of the matters or events set forth in Item 304(a)(2)(i) and (ii) of Regulation S-K.

Item 7. FINANCIAL STATEMENTS AND EXHIBITS

(C) Exhibits:

- 16.1 Letter from Arthur Andersen LLP to the Securities and Exchange Commission dated June 6, 2002 pursuant to Item 304(a)(3) of Regulation S-K
- 99 Press Release of Financial Federal Corporation dated June 6, 2002

EXHIBIT INDEX

Exhibit No.	Description of Exhibit
16.1	Letter from Arthur Andersen LLP to the Securities and Exchange Commission dated June 6, 2002 pursuant to Item 304(a)(3) of Regulation S-K
99	Press Release of Financial Federal Corporation dated June 6, 2002

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, Financial Federal Corporation has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

FINANCIAL FEDERAL CORPORATION

By: /s/ Steven F. Groth
Senior Vice President and
Chief Financial Officer
(Principal Financial
Officer)

June 6, 2002

(Date)