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FINANCIAL FEDERAL CORP

Form SC 13G/A

February 07, 2003

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UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

SCHEDULE 13G

UNDER THE SECURITIES EXCHANGE ACT OF 1934

(AMENDMENT NO.)

FINANCIAL FEDERAL CORPORATION

(Name of Issuer)

COMMON STOCK

(Title of Class of Securities)

317492106

(CUSIP Number)

Check the following box if a fee is being paid with this statement []. (A fee is not required only if the filing person: (1) has a previous statement on file reporting beneficial ownership of more than five percent of the class of securities described in Item 1; and (2) has filed no amendment subsequent thereto reporting beneficial ownership of five percent or less of such class.) (See Rule 13d-7.)

*The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

The information required in the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

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CUSIP NO. 000000000 13G PAGE 2 OF 7 PAGE

1 NAME OF REPORTING PERSON
S.S. or I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

KAYNE ANDERSON RUDNICK INVESTMENT MANAGEMENT, LLC - 95-4575414

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2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP* (a) []
(b) []

3 SEC USE ONLY

4 CITIZENSHIP OR PLACE OF ORGANIZATION

IS A CALIFORNIA LIMITED LIABILITY COMPANY

5 SOLE VOTING POWER

NUMBER OF 0

SHARES

BENEFICIALLY 6 SHARED VOTING POWER

OWNED BY

EACH REPORTING 1,365,540

PERSON WITH

7 SOLE DISPOSITIVE POWER

0

8 SHARED DISPOSITIVE POWER

1,365,540

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON*

1,365,540

10 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN
SHARES* []

11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9

7.35%

12 TYPE OF REPORTING PERSON*

IA

*SEE INSTRUCTIONS BEFORE FILLING OUT!

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United States
Securities and Exchange Commission

Schedule 13G

Item 1. (a) Issuer: FINANCIAL FEDERAL CORPORATION
(b) Address: 733 Third Avenue
New York, NY 10017

Item 2. (a) Filing Person: Kayne Anderson Rudnick Investment Management, LLC
(b) Addresses: 1800 Avenue of the Stars, Second Floor
Los Angeles, CA 90067

(c) Citizenship: Kayne Anderson Rudnick Investment Management, LLC
is a California limited liability company

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(d) Title of Class
of Services: Common Stock

(e) Cusip Number: 317492106

Item 3. If this statement is filed pursuant to Rule 13d-1(b) or 13d-2(b), check whether the person filing is a:

(e) Kayne Anderson Rudnick Investment Management, LLC, is an investment adviser registered under section 203 of the Investment Advisers Act of 1940

Item 4. Ownership

(a) Amount Beneficially Owned:

Kayne Anderson Rudnick Investment Management, LLC

? Managed accounts 1,365,540

(b) Percent of Class: 7.35%

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Schedule 13G

FINANCIAL FEDERAL CORPORATION (Issuer)

Item 5. Ownership of Five Percent or Less of a Class

If this statement is being filed to report the fact that as of the date hereof the reporting persons have ceased to be the beneficial owner of more than five percent of the class of securities, check the following [].

Not applicable.

Item 6. Ownership of More than Five Percent on Behalf of Another Person.
Not applicable.

Item 7. Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on By the Parent Holding Company
Not applicable.

Item 8. Identification and Classification of Members of the Group
Not applicable

Item. 9. Notice of Dissolution of Group
Not applicable

Item 10. Certification
By signing below we certify that, to the best of our knowledge and

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belief, the securities referred to above were acquired in the ordinary course of business and were not acquired for the purpose of and do not have the effect of changing or influencing the control of the issuer of such securities and were not acquired in connection with or as a participant in any transaction having such purposes or effect.

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Schedule 13G

FINANCIAL FEDERAL CORPORATION (Issuer)

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

January 20, 2003
Date

KAYNE ANDERSON RUDNICK INVESTMENT MANAGEMENT, LLC

By: /S/ ALLAN M. RUDNICK
Allan M. Rudnick,
Management Committee Co-Chair, CIO & President

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Schedule 13G
(cover page)

FINANCIAL FEDERAL CORPORATION (Issuer)

Box 9. The reported shares are owned by several accounts managed, with discretion to purchase or sell securities, by Kayne Anderson Rudnick Investment Management, LLC, a registered investment adviser.

Kayne Anderson Rudnick Investment Management, LLC disclaims beneficial ownership of the shares reported.

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UNDERTAKING

The undersigned agrees to file the attached Statement of Beneficial Ownership on Schedule 13G with the U.S. Securities Exchange Commission and FINANCIAL FEDERAL CORPORATION.

Dated: January 20, 2003

KAYNE ANDERSON RUDNICK INVESTMENT MANAGEMENT, LLC

By: /S/ ALLAN M. RUDNICK
Allan M. Rudnick,
Management Committee Co-Chair, CIO & President

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