



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

April 14, 2008

Via U.S. Mail

Thomas J. Folliard  
President and Chief Executive Officer  
CarMax, Inc.  
12800 Tuckahoe Creek Parkway  
Richmond, VA 23238

**Re: CarMax, Inc.**  
**Form 10-K for the Fiscal Year Ended February 28, 2007**

Dear Mr. Folliard:

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

Sincerely,

H. Christopher Owings  
Assistant Director