

Mail Stop 3561

April 03, 2007

Mr. Willis J. Johnson
Chief Executive Officer
Copart, Inc.
4665 Business Center Drive
Fairfield, California 94534

**RE: Copart, Inc.
Form 10-K for Fiscal Year Ended July 31, 2006
Form 10-Q for Fiscal Quarter Ended January 31, 2007
Filed October 31, 2006 and March 12, 2007
File No. 0-23254**

Dear Mr. Johnson:

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

Sincerely,

William Thompson
Accounting Branch Chief