

Mail Stop 3561

April 2, 2009

Willis J. Johnson
Chief Executive Officer
Copart, Inc.
4664 Business Center Drive
Fairfield, California 94534

**Re: Copart, Inc.
Form 10-K for Fiscal Year Ended July 31, 2008
Filed September 29, 2008
File No. 0000-23255**

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,

H. Christopher Owings
Assistant Director