



DIVISION OF  
CORPORATION FINANCE

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

February 17, 2011

**Via Fax (866) 522-1490 and U.S. Mail**

Paul A. Styer  
Senior Vice President and General Counsel  
Copart, Inc.  
4665 Business Center Drive  
Fairfield, California 94534

**Re: Copart, Inc.**  
**Form 10-K for the Fiscal Year Ended July 31, 2010**  
**Filed September 23, 2010**  
**Definitive Proxy Statement on Schedule 14A**  
**Filed October 21, 2010**  
**File No. 000-23255**

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director