



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