

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

Mail Stop 3561

June 13, 2007

Mr. Jeffrey A. Williams Chief Financial Officer America's Car-Mart, Inc. 802 Southeast Plaza Ave. Suite 200 Bentonville, AR 72712

Re: America's Car-Mart, Inc.

Form 10-K for the Fiscal Year Ended April 30, 2006

Filed July 14, 2006

Form 10-Q for the Quarterly Period Ended January 31, 2007

Filed March 12, 2007 File No. 0-14939

Dear Mr. Williams:

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

Sincerely,

William Choi Branch Chief