July 10, 2009

William H. Henderson Chief Executive Officer America's Car-Mart, Inc. 802 Southeast Plaza Avenue, Suite 200 Bentonville, Arkansas 72712

Re: America's Car-Mart, Inc.

Form 10-K for Fiscal Year Ended April 30, 2008

Filed July 3, 2008

Definitive Proxy Statement on Schedule 14A

Filed August 28, 2008

Form 10-Qs for the Quarterly Periods Ended July 31, 2008, October 31, 2008

and January 31, 2009

Filed September 9, 2008, December 5, 2008 and March 9, 2009

Form 8-K

Filed June 26, 2008 File No. 000-14939

Dear Mr. Henderson:

We have completed our review of the above referenced filings and we have no further comments at this time.

Sincerely,

H. Christopher Owings Assistant Director

Cc: Jeffrey A. Williams (Via Facsimile)