



DIVISION OF  
CORPORATION FINANCE

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

May 16, 2011

Via E-mail

Jeffrey A. Williams  
Vice President Finance and Chief Financial 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, 2010  
Filed June 18, 2010  
Definitive Proxy Statement on Schedule 14A  
Filed August 27, 2010  
Form 8-K  
Filed November 8, 2010  
File No. 000-14939**

Dear Mr. Williams:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ H. Christopher Owings

H. Christopher Owings  
Assistant Director