



DIVISION OF  
CORPORATION FINANCE

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

July 7, 2023

Jeffrey A. Williams  
Chief Executive Officer  
Americas Carmart Inc  
1805 North 2nd Street  
Suite 401  
Rogers, AR 72756

**Re: Americas Carmart Inc**  
**Registration Statement on Form S-3**  
**Filed June 29, 2023**  
**File No. 333-273034**

Dear Jeffrey A. Williams:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Nicholas Nalbantian at 202-551-7470 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Courtney C. Crouch, III