



DIVISION OF  
CORPORATION FINANCE

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

September 8, 2023

Dominick Zarcone  
Chief Executive Officer  
LKQ CORP  
500 West Madison Street  
Suite 2800  
Chicago, IL 60661

**Re: LKQ CORP**  
**Registration Statement on Form S-4**  
**Filed September 1, 2023**  
**File No. 333-274311**

Dear Dominick Zarcone:

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: Jason Schendel