



DIVISION OF  
CORPORATION FINANCE

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

December 19, 2022

Darren Watt  
General Counsel  
Ritchie Bros Auctioneers Inc  
9500 Glenlyon Parkway  
Burnaby, British Columbia, Canada V5J 0C6

**Re: Ritchie Bros Auctioneers Inc  
Registration Statement on Form S-4  
Filed December 14, 2022  
File No. 333-268787**

Dear Darren Watt:

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 Rucha Pandit at (202) 551-6022 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Lisa Haddad