



DIVISION OF  
CORPORATION FINANCE

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

May 4, 2023

Dominick Zarcone  
President and Chief Executive Officer  
LKQ Corporation  
500 West Madison Street, Suite 2800  
Chicago, Illinois 60661

**Re: LKQ Corporation**  
**Form 10-K for Fiscal Year Ended December 31, 2022**  
**Filed February 23, 2023**  
**File No. 000-50404**

Dear Dominick Zarcone:

We have reviewed your filing and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to the comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to the comment, we may have additional comments.

Form 10-K for Fiscal Year Ended December 31, 2022

Financial Statements

Note 24. Segment and Geographic Information, page 99

1. Segment EBITDA is your ASC 280 measure of segment profit; EBITDA is not. Please remove the EBITDA non-GAAP measure that you have included as a subtotal in the reconciliation of net income to Segment EBITDA from your financial statements. Refer to Item 10(e)(1)(ii)(C) of Regulation S-K.

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.

Dominick Zarcone  
LKQ Corporation  
May 4, 2023  
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You may contact Suying Li at (202) 551-3335 or Rufus Decker at (202) 551-3769 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services