

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
MARCH 26, 2019**

**ORDER GRANTING CONFIDENTIAL TREATMENT  
UNDER THE SECURITIES ACT OF 1933 AND  
THE SECURITIES EXCHANGE ACT OF 1934**

**KAR Auction Services, Inc.  
ADESA Inc.**

**File Nos. 333-113499, 333-148847, 001-32198, and 001-34568**

**CF#37296**

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KAR Auction Services, Inc. submitted an application under Rule 24b-2 requesting confidential treatment for information it excluded from Exhibits to a Form 10-K filed on February 21, 2019. KAR Auction Services, Inc., on its own behalf and on behalf of ADESA, Inc., its wholly-owned subsidiary, also submitted an application under Rule 406 and Rule 24b-2 requesting an extension of multiple previous grants of confidential treatment for information excluded from the exhibits to the filings listed below.

Based on representations by KAR Auction Services, Inc. that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibits will not be released to the public for the time period specified:

| <b>Exhibit</b> | <b>to Form</b> | <b>File No.</b> | <b>Filed on</b>   | <b>Confidential Treatment<br/>Granted Through</b> |
|----------------|----------------|-----------------|-------------------|---|
| 10.24          | S-1            | 333-113499      | May 26, 2004      | January 28, 2022                                  |
| 10.6           | 10-Q           | 1-32198         | August 6, 2004    | January 28, 2022                                  |
| 10.34          | 10-Q           | 1-32198         | November 9, 2005  | January 28, 2022                                  |
| 10.37          | 10-Q           | 1-32198         | May 10, 2006      | January 28, 2022                                  |
| 10.6           | 10-Q           | 1-32198         | November 8, 2006  | January 28, 2022                                  |
| 10.24          | 10-K           | 1-32198         | February 28, 2007 | January 28, 2022                                  |
| 10.30          | 10-K           | 1-32198         | February 28, 2007 | January 28, 2022                                  |
| 10.32          | S-4            | 333-148847      | January 25, 2008  | January 28, 2022                                  |
| 10.35          | S-4            | 333-148847      | January 25, 2008  | January 28, 2022                                  |
| 10.36          | S-4            | 333-148847      | January 25, 2008  | January 28, 2022                                  |

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Treatment  
File No. 333-113499, 333-148847, 001-32198, and 001-34568  
KAR Auction Services, Inc., ADESA, Inc.**

| <b>Exhibit</b> | <b>to Form</b> | <b>File No.</b> | <b>Filed on</b>   | <b>Confidential Treatment<br/>Granted Through</b> |
|----------------|----------------|-----------------|-------------------|---|
| 10.59          | 10-K           | 333-148847      | March 11, 2009    | January 28, 2022                                  |
| 10.35          | 10-K           | 1-34568         | February 25, 2010 | January 28, 2022                                  |
| 10.20          | 10-Q           | 1-34568         | August 9, 2011    | January 28, 2022                                  |
| 10.22          | 10-Q           | 1-34568         | August 9, 2011    | January 28, 2022                                  |
| 10.20c         | 10-K           | 1-34568         | February 28, 2012 | January 28, 2022                                  |
| 10.38          | 10-Q           | 1-34568         | May 8, 2012       | January 28, 2022                                  |
| 10.39          | 10-Q           | 1-34568         | May 8, 2012       | January 28, 2022                                  |
| 10.20d         | 10-Q           | 1-34568         | August 7, 2012    | January 28, 2022                                  |
| 10.21b         | 10-Q           | 1-34568         | November 7, 2012  | January 28, 2022                                  |
| 10.19c         | 10-Q           | 1-34568         | May 2, 2013       | January 28, 2022                                  |
| 10.18          | 10-Q           | 1-34568         | August 6, 2013    | January 28, 2022                                  |
| 10.19          | 10-Q           | 1-34568         | August 6, 2013    | January 28, 2022                                  |
| 10.18b         | 10-K           | 1-34568         | February 19, 2014 | January 28, 2022                                  |
| 10.19b         | 10-K           | 1-34568         | February 19, 2014 | January 28, 2022                                  |
| 10.13d         | 10-K           | 1-34568         | February 18, 2015 | January 28, 2022                                  |
| 10.13          | 10-Q           | 1-34568         | August 4, 2015    | January 28, 2022                                  |
| 10.14          | 10-Q           | 1-34568         | August 4, 2015    | January 28, 2022                                  |
| 10.15b         | 10-Q           | 1-34568         | May 4, 2016       | January 28, 2022                                  |
| 10.15          | 10-K           | 1-34568         | February 24, 2017 | January 28, 2022                                  |
| 10.16          | 10-K           | 1-34568         | February 24, 2017 | January 28, 2022                                  |
| 10.15          | 10-K           | 1-34568         | February 21, 2019 | January 28, 2022                                  |
| 10.16c         | 10-K           | 1-34568         | February 21, 2019 | January 28, 2022                                  |

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

Vanessa Countryman  
Acting Secretary