



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3561

June 13, 2019

Jim Hallett
Chairman of the Board and Chief Executive Officer
IAA, Inc.
Two Westbrook Corporate Center, Suite 500
Westchester, Illinois 60154

Re: IAA, Inc.
Form 10-12B
Filed June 28, 2018
File No. 001-38580

Dear Mr. Hallett:

We have completed our review of your filing. 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.

Sincerely,

/s/ Mara L. Ransom

Mara L. Ransom
Assistant Director
Office of Consumer Products