

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

Mail Stop 4561

November 17, 2016

Mr. Ravichandra K. Saligram Chief Executive Officer Ritchie Bros. Auctioneers Incorporated 9500 Glenlyon Parkway Burnaby, British Columbia, Canada V5J 0C6

Re: Ritchie Bros. Auctioneers Incorporated

Form 10-K for the Fiscal Year Ended December 31, 2015

Filed February 25, 2016

File No. 001-13425

Dear Mr. Saligram:

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/ Kathleen Collins

Kathleen Collins Accounting Branch Chief Office of Information Technologies and Services