

Mail Stop 3561

January 8, 2009

Via U.S. Mail and Facsimile

Donald T. Grimes  
Chief Financial Officer  
Keystone Automotive Operations, Inc.  
44 Tunkannock Avenue  
Exeter, Pennsylvania 18643

RE: Keystone Automotive Operations, Inc.  
Form 10-K for the fiscal year ended December 29, 2007

**File No. 333-112252**

Dear Mr. Grimes:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel  
Branch Chief

Via facsimile: Donald T. Grimes, Chief Financial Officer  
570-655-8203