

Mail Stop 3561

May 6, 2008

Via Fax & U.S. Mail

Mr. Mark T. Spears
Chief Financial Officer
120 North LaSalle Street, Suite 3300
Chicago, Illinois 60602

Re: LKQ Corporation
Form 10-K for the year ended December 31, 2007
Filed February 29, 2008
File No. 000-50404

Dear Mr. Spears:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Joseph A. Foti
Senior Assistant Chief Accountant