

Mail Stop 3561

June 3, 2010

Via Fax & U.S. Mail

Mr. John S. Quinn  
Chief Financial Officer  
120 North LaSalle Street, Suite 3300  
Chicago, Illinois 60602

**Re: LKQ Corporation  
Form 10-K for the year ended December 31, 2009  
Filed February 26, 2010  
File No. 000-50404**

Dear Mr. Quinn:

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

Sincerely,

Linda Cvrkel  
Branch Chief