



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

DIVISION OF  
CORPORATION FINANCE

December 21, 2020

Dominick Zarcone  
President and Chief Executive Officer  
LKQ CORP  
500 West Madison Street, Suite 2800  
Chicago, IL 60661

**Re: LKQ CORP**  
**Form 10-K**  
**Filed February 27, 2020**  
**File No. 000-50404**

Dear Mr. Zarcone:

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,

Division of Corporation Finance  
Office of Trade & Services

cc: Victor Casini