

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

May 10, 2023

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

> Re: LKQ Corporation Form 10-K for Fiscal Year Ended December 31, 2022 Filed February 23, 2023 File No. 000-50404

Dear Dominick 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