



DIVISION OF
CORPORATION FINANCE

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