



DIVISION OF  
CORPORATION FINANCE

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

September 20, 2024

Shane O'Kelly  
Chief Executive Officer  
Advance Auto Parts, Inc.  
4200 Six Forks Road  
Raleigh, NC 27609

**Re: Advance Auto Parts, Inc.**  
**Form 10-K for Fiscal Year Ended December 30, 2023**  
**File No. 001-16797**

Dear Shane O'Kelly:

We have reviewed your filing and have the following comment.

Please respond to this letter within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe a comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this letter, we may have additional comments.

Form 10-K for Fiscal Year Ended December 30, 2023

Item 11. Executive Compensation, page 29

1. From the disclosure incorporated by reference from page 31 of the Definitive Proxy Statement filed on April 8, 2024, it appears that you have not provided your disclosure about your recovery analysis in an Interactive Data File in accordance with Rule 405 of Regulation S-T and the EDGAR Filer Manual. In future filings where you conduct a recovery analysis, please also include the interactive data.

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.

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Please contact Tyler Howes at 202-551-3370 or James Lopez at 202-551-3536 with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Finance