

Mail Stop 3561

August 21, 2006

Via Fax & U.S. Mail

Mr. Timothy C. Clayton,
Interim Chief Financial Officer
ADESA, INC.
13085 Hamilton Crossing Boulevard
Carmel, Indiana 46032

Re: ADESA, Inc.
Form 10-K for the year ended December 31, 2005
File No. 1-32198

Dear Mr. Clayton:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

David R. Humphrey
Branch Chief