

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