



DIVISION OF
CORPORATION FINANCE

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

June 2, 2021

Vance C. Johnson
Chief Financial Officer
IAA, Inc.
Two Westbrook Corporate Center
Suite 500
Westchester, IL 60154

Re: IAA, Inc.
Form 10-K for Fiscal Year Ended December 27, 2020
Filed February 22, 2021
File No. 001-38580

Dear Mr. Johnson:

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