



DIVISION OF
CORPORATION FINANCE

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

March 24, 2021

John J. Flynn
Chief Executive Officer
Open Lending Corp
1501 S. MoPac Expressway
Austin, TX 78746

Re: Open Lending Corp
Draft Registration Statement on FormS-1
Submitted March 17, 2021
CIK No. 0001806201

Dear Mr. Flynn :

This is to advise you that we do not intend to review your registration statement.

We request that you publicly file your registration statement no later than 48 hours prior to the requested effective date and time. Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Jessica Livingston at 202-551-3448 with any questions.

Sincerely,

Division of Corporation Finance
Office of Finance