



DIVISION OF  
CORPORATION FINANCE

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

February 9, 2021

Kenneth Booth  
Chief Financial Officer  
Credit Acceptance Corp  
25505 W. Twelve Mile Road  
Southfield, Michigan 48034

**Re: Credit Acceptance Corp**  
**Form 8-K filed October 29, 2020**  
**File No. 000-20202**

Dear Mr. Booth:

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 Finance