



DIVISION OF  
CORPORATION FINANCE

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

January 13, 2025

Brad S. Lakhia  
Executive Vice President and Chief Financial Officer  
OPENLANE, Inc.  
11299 N. Illinois Street, Suite 500  
Carmel, Indiana 46032

**Re: OPENLANE, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2023**  
**File No. 001-34568**

Dear Brad S. Lakhia:

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

cc: Charles S. Coleman