

November 30, 2020

John J. Flynn
Chief Executive Officer
Open Lending Corporation
1501 S. MoPac Expressway
Suite 450
Austin, TX 78746

Corporation
Statement on Form S-1
2020

Re: Open Lending
Draft Registration
Filed November 20,
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 Sonia Bednarowski at 202-551-3666 or Justin Dobbie
at 202-551-
3469 with any questions.

Sincerely,

Division of Corporation Finance
Office of Finance