

March 24, 2021

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

Statement on FormS-1  
2021

Re: Open Lending Corp  
Draft Registration  
Submitted March 17,  
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