

Mail Stop 3561

March 15, 2006

Mr. J. Gordon Smith  
Chief Financial Officer  
Asbury Automotive Group, Inc.  
622 Third Avenue, 37th Floor  
New York, New York 10017

RE: Asbury Automotive Group, Inc.

Form 10-K for Fiscal Year Ended December 31, 2004  
Filed March 15, 2005

Form 10-K/A for Fiscal Year Ended December 31, 2004  
Filed March 15, 2006

Form 10-Q/A for Quarterly Period Ended March 31,

2005

Form 10-Q/A for Quarterly Period Ended June 30,

2005

Form 10-Q/A for Quarterly Period Ended September

30,  
2005

File No. 001-31262

Dear Mr. Gordon:

We have completed our review of your Form 10-K and related filings and have no further comments at this time. Please note that we limited our review of your filings to those issues we addressed in our comment letter dated January 18, 2006.

Sincerely,

George F. Ohsiek, Jr.  
Branch Chief