

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

DIVISION OF
CORPORATION FINANCE

Mail Stop 3561

February 29, 2008

Charles R. Oglesby
Chief Executive Officer
Asbury Automotive Group, Inc.
622 Third Avenue, 37th Floor
New York, New York 10017

Re: Asbury Automotive Group
Form 10-K for the Fiscal Year Ended December 31, 2006
Filed March 8, 2007
Form 10-K/A for the Fiscal Year Ended December 31, 2006
Filed March 12, 2007
Form 10-Q for the Fiscal Quarter Ended September 30, 2007
Filed November 7, 2007
File No. 1-31262

Dear Mr. Oglesby:

We have completed our review of your Forms 10-K and 10-Q and
have no further comments at this time.

* * *

Sincerely,

H. Christopher Owings

Assistant Director

cc: J. Gordon Smith
Fax: (212) 297-2651

Charles R. Oglesby
Asbury Automotive Group, Inc.
December 27, 2007
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