



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-3561

**VIA FACSIMILE AND U.S. MAIL**

March 30, 2009

Mr. Charles R. Oglesby  
President and Chief Executive Officer  
Asbury Automotive Group, Inc.  
2905 Premiere Parkway NW, Suite 300  
Duluth, Georgia 30097

**Re: Asbury Automotive Group, Inc.  
Item 4.01 Form 8-K  
Filed December 11, 2008  
File No. 1-31262**

Dear Mr. Oglesby:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Sarah Rottman  
Assistant Chief Accountant