December 31, 2020

Patrick J. Guido Senior Vice President and Chief Financial Officer Asbury Automotive Group, Inc. 2905 Premiere Parkway NW, Suite 300 Duluth, Georgia 30097

Re: Asbury Automotive

Group, Inc.

Form 10-K for

Fiscal Year Ended December 31, 2019

Filed March 2, 2020 File No. 001-31262

Dear Mr. Guido:

 $\,\,$ We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance
Office of Trade & Services