

April 25, 2007

Mail Stop 3561

By Facsimile and U.S. Mail

Mr. Roger S. Penske
Chief Executive Officer
United Auto Group, Inc.
2555 Telegraph Road
Bloomfield Hills, Michigan 48302

**Re: United Auto Group, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2006
Filed March 1, 2007
File No. 1-12297**

Dear Mr. Penske:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Michael Moran
Accounting Branch Chief