



DIVISION OF  
CORPORATION FINANCE

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

September 30, 2020

Tina Miller  
Chief Financial Officer  
Lithia Motors Inc.  
150 N. Bartlett Street  
Medford, Oregon 97501

**Re: Lithia Motors Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2019**  
**Filed February 21, 2020**  
**File No. 1-14733**

Dear Ms. Miller:

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

cc: Edward Impert