



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