



DIVISION OF
CORPORATION FINANCE

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

February 1, 2024

Bryan DeBoer
Chief Executive Officer
Lithia Motors Inc.
150 N. Bartlett Street
Medford, Oregon 97501

Re: Lithia Motors Inc
Definitive Proxy Statement on Schedule 14A
Filed March 8, 2023
File No. 001-14733

Dear Bryan DeBoer:

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
Disclosure Review Program