



DIVISION OF
CORPORATION FINANCE

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

February 28, 2020

Via E-mail

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

**Re: Lithia Motors Inc.
Form 8-K
Exhibit No. 10.1 – Third Amended and Restated Loan Agreement, dated
December 9, 2019, among Lithia Motors, Inc., the subsidiaries of Lithia Motors, Inc.
listed on the signature pages of the agreement or that thereafter become borrowers
thereunder, the lenders party thereto from time to time, and U.S. Bank National
Association
Filed December 13, 2019
File No. 001-14733**

Dear Mr. Miller:

We have concluded our assessment of your redacted exhibit for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance