

Mail Stop 3561

May 30, 2007

By Facsimile and U.S. Mail

Mr. Earl J. Hesterberg
President and Chief Executive Officer
Group 1 Automotive, Inc.
950 Echo Lane, Suite 100
Houston, Texas 77024

**Re: Group 1 Automotive, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2006
Filed February 27, 2007
File No. 1-13461**

Dear Mr. Hesterberg:

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