



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0404

**Mail Stop 3561**

November 29, 2007

By U.S. Mail

Mr. David Cospers  
Chief Financial Officer  
Sonic Automotive, Inc.  
6415 Idlewild Road, Suite 109  
Charlotte, NC 28212

**Re:   Sonic Automotive, Inc.  
      Form 10-K for the year ended December 31, 2006  
      Filed March 16, 2007  
      File No. 1-13395**

Dear Mr. Cospers:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Michael Moran  
Branch Chief Accountant



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