

Mail Stop 3561

April 24, 2009

O. Bruton Smith  
Chief Executive Officer  
Sonic Automotive, Inc.  
6415 Idlewild Road, Suite 109  
Charlotte, North Carolina 28212

**Re: Sonic Automotive, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2007  
Filed February 29, 2008  
File No. 1-13395**

Dear Mr. Smith:

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

Sincerely,

H. Christopher Owings  
Assistant Director