



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3561

VIA FACSIMILE AND U.S. MAIL

March 30, 2009

Mr. Charles R. Oglesby
President and Chief Executive Officer
Asbury Automotive Group, Inc.
2905 Premiere Parkway NW, Suite 300
Duluth, Georgia 30097

**Re: Asbury Automotive Group, Inc.
Item 4.01 Form 8-K
Filed December 11, 2008
File No. 1-31262**

Dear Mr. Oglesby:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Sarah Rottman
Assistant Chief Accountant