

Room 4561

October 19, 2007

Mr. Robert J. Cox III
Senior Vice President, Chief
Financial Officer and Treasurer
DealerTrack Holdings, Inc.
1111 Marcus Avenue, Suite M04
Lake Success, NY 11042

**Re: DealerTrack Holdings, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2006
Filed March 16, 2007
File No. 000-51653**

Dear Mr. Cox:

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

Very truly yours,

Mark Kronforst
Accounting Branch Chief