

Mail Stop 4561

September 11, 2009

Mark F. O'Neil  
Chief Executive Officer  
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, 2008  
Filed February 24, 2009  
File No. 000-51653**

Dear Mr. O'Neil:

We have reviewed the above-referenced filing and have the following comments. Please note that we have limited our review to only your financial statements and related disclosures and do not intend to expand our review to other portions of your document. If indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with supplemental information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Form 10-K for the Fiscal Year Ended December 31, 2008

Item 8. Financial Statements and Supplementary Data

Report of Independent Registered Public Accounting Firm, page 53

1. We note that the audit report is dated February 24, 2008; however, the date of the report referenced in the auditor's consent is February 24, 2009. Please file an amended Form 10-K which includes an appropriately dated audit report.

Consolidated Financial Statements

Notes to Consolidated Financial Statements

Note 2. Summary of Significant Accounting Policies

Goodwill, Other Intangibles and Long-lived Assets, page 63

2. In your MD&A, you indicate that the decrease in the number of lending relationships between financing sources and automobile dealers and the continual decline in vehicle sales have meaningfully impacted your transaction volume. Coupled with the decrease in the number of dealers within your network and the decrease in revenues in the third and fourth quarters of 2008, please describe for us how these circumstances impacted your impairment analysis for intangible assets as of December 31, 2008.
3. As a related matter, please provide us with your updated analysis as of June 30, 2009.

\* \* \* \* \*

Please respond to these comments within 10 business days or tell us when you will provide us with a response. Please submit all correspondence and supplemental materials on EDGAR as required by Rule 101 of Regulation S-T. If you amend your filing, you may wish to provide us with marked copies of any amendment to expedite our review. Please furnish a cover letter that keys your response to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing any amendment and your response to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;

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- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

You may contact Jennifer Fugario, Staff Accountant, at (202) 551-3482, Joyce Sweeney, Staff Accountant, at (202) 551-3449, or me at (202) 551-3406 if you have questions regarding the above comments.

Sincerely,

Patrick Gilmore  
Accounting Branch Chief