



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

September 17, 2007

Mr. Michael J. Jackson  
Chief Executive Officer  
AutoNation, Inc.  
110 S.E. 6<sup>th</sup> Street  
Fort Lauderdale, FL 33301

**Re: AutoNation, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2006  
Filed February 28, 2007  
File No. 0-13107**

Dear Mr. Jackson:

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

Sincerely,

William Choi  
Branch Chief