

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

DIVISION OF CORPORATION FINANCE

February 1, 2024

Bryan DeBoer Chief Executive Officer Lithia Motors Inc. 150 N. Bartlett Street Medford, Oregon 97501

> Re: Lithia Motors Inc Definitive Proxy Statement on Schedule 14A Filed March 8, 2023 File No. 001-14733

Dear Bryan DeBoer:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance Disclosure Review Program