



DIVISION OF  
CORPORATION FINANCE

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

October 23, 2024

Michael Welch  
Chief Financial Officer  
Asbury Automotive Group Inc.  
2905 Premiere Parkway NW  
Suite 300  
Duluth, GA 30097

**Re: Asbury Automotive Group Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2023**  
**File No. 001-31262**

Dear Michael Welch:

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  
Office of Trade & Services