

SECURITIES AND EXCHANGE COMMISSION

FORM UPLOAD

SEC-originated letters to filers

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FILED FOR

LITHIA MOTORS INC

CIK: **1023128** | IRS No.: **930572810** | State of Incorporation: **OR** | Fiscal Year End: **1231**

Type: **UPLOAD**

SIC: **5500** Auto dealers & gasoline stations

Mailing Address

*360 E JACKSON ST
MEDFORD OR 97501*

Business Address

*360 E JACKSON ST
MEDFORD OR 97501
541-776-6899*



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0404

Mail Stop 3561

January 26, 2009

Mr. Jeffrey B. DeBoer
Senior Vice President and Chief Financial Officer
Lithia Motors, Inc.
360 E. Jackson Street
Medford, Oregon 97501

RE: Lithia Motors, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2007
Filed April 11, 2008
File No. 1-4733

Dear Mr. DeBoer:

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

Sincerely,

Jennifer Thompson
Branch Chief