



DIVISION OF  
CORPORATION FINANCE

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

February 28, 2020

Via E-mail  
Tina Miller  
Chief Financial Officer  
Lithia Motors Inc.  
150 N. Bartlett Street  
Medford, Oregon 97501

**Re: Lithia Motors Inc.  
Form 8-K  
Exhibit No. 10.1 – Third Amended and Restated Loan Agreement, dated  
December 9, 2019, among Lithia Motors, Inc., the subsidiaries of Lithia Motors, Inc.  
listed on the signature pages of the agreement or that thereafter become borrowers  
thereunder, the lenders party thereto from time to time, and U.S. Bank National  
Association  
Filed December 13, 2019  
File No. 001-14733**

Dear Mr. Miller:

We have concluded our assessment of your redacted exhibit for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance