

**Mail Stop 3561**

May 30, 2007

By Facsimile and U.S. Mail

Mr. Earl J. Hesterberg  
President and Chief Executive Officer  
Group 1 Automotive, Inc.  
950 Echo Lane, Suite 100  
Houston, Texas 77024

**Re: Group 1 Automotive, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2006  
Filed February 27, 2007  
File No. 1-13461**

Dear Mr. Hesterberg:

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

Sincerely,

Michael Moran  
Accounting Branch Chief