



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

October 7, 2016

Ms. Cheryl Miller  
Executive Vice President and Chief Financial Officer  
AutoNation, Inc.  
201 SW 1<sup>st</sup> Avenue  
Fort Lauderdale, FL 33301

**Re: AutoNation, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2015**  
**Filed February 11, 2016**  
**File No. 1-13107**

Dear Ms. Miller:

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,

/s/ James Allegretto

James Allegretto  
Senior Assistant Chief Accountant  
Officer of Consumer Products