



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

November 29, 2007

By U.S. Mail

Mr. David Cospers
Chief Financial Officer
Sonic Automotive, Inc.
6415 Idlewild Road, Suite 109
Charlotte, NC 28212

**Re: Sonic Automotive, Inc.
Form 10-K for the year ended December 31, 2006
Filed March 16, 2007
File No. 1-13395**

Dear Mr. Cospers:

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

Sincerely,

Michael Moran
Branch Chief Accountant



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