

**Sonic Automotive, Inc.**  
**4401 Colwick Rd.**  
**Charlotte, North Carolina 28211**

June 6, 2013

**VIA EDGAR CORRESPONDENCE**

Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549

Re: Sonic Automotive, Inc. ("Issuer"), with the identified subsidiary guarantors:  
Registration Statement on Form S-4 filed May 23, 2013 (File No. 333-188804 and  
333-188804-01 through 333-188804-195)

Ladies and Gentlemen:

This letter is provided at the request of the staff of the Securities and Exchange Commission in connection with the above-referenced registration statement ("Registration Statement") relating to an offer to exchange ("Exchange Offer") the Issuer's 5.0% Senior Subordinated Notes due 2023, Series B ("New Notes"), which have been registered under the Securities Act of 1933 ("Securities Act"), pursuant to such Registration Statement, for the Issuer's outstanding 5.0% Senior Subordinated Notes due 2023, Series A ("Old Notes"). The Old Notes are, and the New Notes will be, guaranteed by the Issuer's domestic operative subsidiaries ("Guarantors"). The Issuer is registering the Exchange Offer in reliance on the staff's position enunciated in Morgan Stanley & Co., Incorporated, SEC No-Action Letter (available June 5, 1991), as interpreted in Shearman & Sterling, SEC No-Action Letter (available July 2, 1993), and Exxon Capital Holdings Corporation, SEC No-Action Letter (available May 13, 1988) ("Exxon Capital Letter"). The Exchange Offer will remain in effect for a limited time in compliance with Rule 14e-1 under the Securities Exchange Act of 1934, but will not require the Issuer to maintain an "evergreen" registration statement.

Neither the Issuer nor any of the Guarantors have entered into any arrangement or understanding with any person to distribute the New Notes to be received in the Exchange Offer and, to the best of the Issuer's and the Guarantors' information and belief, each entity participating in the Exchange Offer is acquiring the New Notes in its ordinary course of business and is not engaged in, does not intend to engage in and has no arrangement or understanding with any person to participate in the distribution of the New Notes to be received in the Exchange Offer. In this regard, the Issuer will make each person participating in the Exchange Offer aware (through the Exchange Offer prospectus or otherwise) that, if the Exchange Offer is being registered for the purpose of secondary resales, any security holder using the Exchange Offer to participate in a distribution of the New Notes to be acquired in the Exchange Offer (i) could not rely on the Staff's position enunciated in the Exxon Capital Letter or similar interpretive letters to similar effect and (ii) must comply with registration and prospectus delivery requirements of the Securities Act in connection with a secondary resale transaction. The Issuer acknowledges that such a secondary resale transaction should be covered by an effective registration statement containing the selling security holder information required by Item 507 of Regulation S-K.

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The Issuer will also make each person participating in the Exchange Offer aware (through the Exchange Offer prospectus) that any broker-dealer who holds Old Notes acquired for its own account as a result of market-making activities or other trading activities, and who receives New Notes in exchange for such Old Notes pursuant to the Exchange Offer, may be a statutory underwriter and must deliver a prospectus meeting the requirements of the Securities Act in connection with any resale of such New Notes, which prospectus may be the prospectus for the Exchange Offer so long as it contains a plan of distribution with respect to such resale transactions (such plan of distribution need not name the broker-dealer or disclose the amount of New Notes held by the broker-dealer).

The Issuer will include in the transmittal letter or similar documentation to be executed by an exchange offeree in order to participate in the Exchange Offer the following additional provisions: (i) if the exchange offeree is not a broker-dealer, a representation that it is not engaged in, and does not intend to engage in, a distribution of the New Notes; and (ii) if the exchange offeree is a permitted broker-dealer holding Old Notes acquired for its own account as a result of market-making activities or other trading activities, an acknowledgment that it will deliver a prospectus meeting the requirements of the Securities Act in connection with any resale of New Notes received in respect of such Old Notes pursuant to the Exchange Offer. The transmittal letter or similar documentation also will include a statement to the effect that by so acknowledging and delivering a prospectus, a broker-dealer will not be deemed to admit that it is an "underwriter" within the meaning of the Securities Act. In addition, the transmittal letter will also include a representation that neither the broker-dealer nor any beneficial owner has any arrangement or understanding with any person to participate in the distribution of the Old Notes or the New Notes within the meaning of the Securities Act.

Very truly yours,

**SONIC AUTOMOTIVE, INC.**

By: /s/ Stephen K. Coss

Name: Stephen K. Coss

Title: Senior Vice President, General Counsel                      and  
Secretary