

May 23, 2005

INFORMATION STATEMENT

Pursuant to Regulation Section 2520.104-23

1. Name and Address of Employer:

2520052093039

Group 1 Automotive, Inc.
950 Echo Lane, Suite 100
Houston, TX 77024

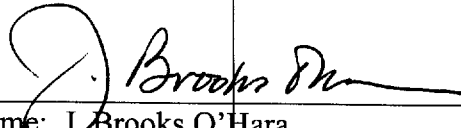
2. Employer Identification Number:

76-0506313

3. The Employer recently amended the Group 1 Automotive, Inc. 1996 Stock Incentive Plan to provide for the grant of phantom stock units. Pursuant to this amendment, the Employer has established a program of granting phantom stock units that is designed primarily to provide for payment upon termination of employment. This program has been established for the benefit of certain executives and management personnel. Accordingly, this program constitutes a plan maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, and, therefore, notice is hereby given pursuant to 29 C.F.R. 2520.104-23(b)(1). There are currently 25 participating employees in the program, and the Employer anticipates that additional grants will be made under, and new participants will be added to, the program in the future. The Employer maintains another plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, the Group 1 Automotive, Inc. Deferred Compensation Plan, for which a filing pursuant to 29 C.F.R. 2520.104-23(b)(1) has previously been submitted.

GROUP 1 AUTOMOTIVE, INC.

By:


Name: J. Brooks O'Hara
Title: Vice President, Human Resources

GROUP 1 AUTOMOTIVE INC

May 23, 2005

**CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

Top Hat Plan Exemption
Employee Benefits Security Administration, Room N-1513
U.S. Department of Labor
200 Constitution Avenue NW
Washington DC 20210

Re: "Top Hat" Plans

Gentlemen:

Enclosed please find the statement described in DOL regulation 2520.104-23(b)(1) for the "top hat" plans maintained by Group 1 Automotive, Inc. If you require any additional information, please contact the undersigned.

Very truly yours,

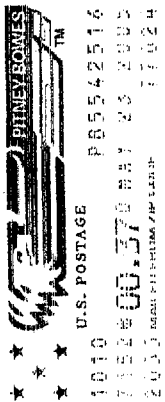
GROUP 1 AUTOMOTIVE, INC.

By:



Name: J. Brooks O'Hara

Title: Vice President, Human Resources



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