



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3628

May 10, 2021

Douglas E. Gwin, Jr.  
Assistant Treasurer  
Nissan Auto Receivables Company II LLC  
One Nissan Way  
Franklin, TN 37067

**Re: Nissan Auto Receivables Company II LLC  
Registration Statement on Form SF-3  
Filed May 7, 2021  
File No. 333-255899**

Dear Mr. Gwin:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

You may contact Benjamin Meeks, Special Counsel, at (202) 551-7146 or me at (202) 551-3262 if you have any questions.

Sincerely,

/s/ Arthur C. Sandel

Arthur C. Sandel  
Special Counsel  
Office of Structured Finance

cc: Timothy Hauck, Esq.  
Nissan Motor Acceptance Company LLC

Angela M. Ulum, Esq.  
Mayer Brown LLP