



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3628

July 3, 2018

Via Email

Jason Behnke
President
Ford Credit Auto Receivables Two LLC
One American Road
Dearborn, Michigan 48126

**Re: Ford Credit Auto Receivables Two LLC
Registration Statement on Form SF-3
Filed June 28, 2018
File No. 333-225949**

Dear Mr. Behnke:

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) 551-3850 if you have any questions.

Sincerely,

/s/ Katherine Hsu

Katherine Hsu
Chief, Office of Structure Finance

cc: Nathan A. Herbert
Ford Motor Credit Company LLC

Joseph P. Topolski
Katten Muchin Rosenman LLP