



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3628

March 1, 2019

Stefan Kramer  
Vice President and Chief Financial Officer  
BMW FS Securities LLC  
300 Chestnut Ridge Road  
Woodcliff Lake, New Jersey 07677

**Re: BMW FS Securities LLC  
Registration Statement on Form SF-3  
Filed February 25, 2019  
File No. 333-229836**

Dear Mr. Kramer:

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.

Please contact Kayla Roberts at (202) 551-3490 or me at (202) 551-3262 with any questions.

Sincerely,

/s/ Arthur C. Sandel

Arthur C. Sandel  
Special Counsel  
Office of Structured Finance

cc: Reed D. Auerbach, Esq.  
Morgan, Lewis & Bockius LLP

Matthew Morgenstern, Esq.  
BMW Group