



DIVISION OF  
CORPORATION FINANCE

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

February 14, 2011

J. Michael May, Esq.  
General Motors Financial Company, Inc.  
801 Cherry Street  
Fort Worth, TX 76102

**Re: AFS Sensub Corp.  
Amendment No. 1 to Registration Statement on Form S-3  
Filed February 1, 2011  
File No. 333-170231**

Dear Mr. May:

We note your response to our prior letter to you dated November 19, 2010 and have the following additional comments.

Prospectus Supplement

General

1. We note your response to our prior comment seven. Please confirm that delinquent assets will not constitute 20% or more of the asset pool. Refer to Item 1101(d) of Regulation AB.

Base Prospectus

Origination Network, page 32

2. While we note your response to our prior comment six, it appears that the asset pool may contain exception loans given your disclosures such as in the fifth full paragraph on page 32 that "[t]he senior vice presidents monitor credit center compliance with the sponsor's underwriting guidelines" and the second full paragraph on page 34 that "[a]uthorized senior underwriting officers may approve any automobile loan contract application notwithstanding the underwriting guidelines as part of the overall underwriting process." Please revise to provide bracketed form disclosure indicating that you will describe the nature of the exception(s) and provide data regarding the number of exception loans in both the

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Summary sections and The Automobile Loan Contracts sections of each of the prospectus supplements or advise.

You may contact Chanda DeLong at (202) 551-3490 or me at (202) 551-3574 with any questions.

Regards,

Julie F. Rizzo  
Attorney-Advisor

cc: John P. Keiserman *via facsimile* (212) 940-8776