



DIVISION OF
CORPORATION FINANCE

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

September 23, 2013

Via E-mail

Jason Kulas
Chief Financial Officer
Santander Drive Auto Receivables LLC
8585 North Stemmons Freeway, Suite 1100-N
Dallas, Texas 75247

Re: Santander Drive Auto Receivables Trust 2010-1
Santander Drive Auto Receivables Trust 2010-2
Forms 10-K for the Fiscal Year Ended December 31, 2012
Filed March 29, 2013
File Nos. 333-139609-04, 333-139609-06

Dear Mr. Kulas:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Katherine Hsu

Katherine Hsu
Office Chief

cc: Stuart M. Litwin
Mayer Brown