



DIVISION OF
CORPORATION FINANCE

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

July 16, 2015

Mr. Paritosh K. Choksi
Chief Financial Officer
ATEL 12, LLC
600 Montgomery Street, 9th Floor,
San Francisco, California 94111

Re: ATEL 12, LLC
Form 10-K for the Year Ended December 31, 2014
Filed March 30, 2015
File No. 0-53618

Dear Mr. Choksi:

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/ Terence O'Brien

Terence O'Brien
Accounting Branch Chief