



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

DIVISION OF  
CORPORATION FINANCE

July 28, 2022

Steven Poling  
Assistant Secretary  
Mercedes-Benz Retail Receivables LLC  
35555 W. Twelve Mile Road  
Suite 100  
Farmington Hills, Michigan 48331

**Re: Mercedes-Benz Retail Receivables LLC**  
**Registration Statement on Form SF-3**  
**Filed July 22, 2022**  
**File No. 333-266303**

Dear Mr. Poling:

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 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Structured Finance