



DIVISION OF
CORPORATION FINANCE

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

July 30, 2013

Via E-mail

Wei Shi

President

Toyota Auto Receivables LLC

19851 S. Western Avenue

Torrance, California, 90501

**Re: Toyota Auto Receivables 2010-A Owner Trust
Toyota Auto Receivables 2010-B Owner Trust
Toyota Auto Receivables 2010-C Owner Trust
Forms 10-K for Fiscal Year Ended December 31, 2012
Filed March 21, 2013
File No. 333-159170-02, 333-159170-03, 333-168098-02**

Dear Wei Shi:

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/ Robert Errett

Robert Errett
Special Counsel