



DIVISION OF  
CORPORATION FINANCE

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

February 15, 2012

Via Email

Peter A. Zieringer  
President and Chief Executive Officer  
Daimler Trust Leasing LLC  
Daimler Trust  
36455 Corporate Drive  
Farmington Hills, MI 48331

**Re: Daimler Trust Leasing LLC  
Daimler Trust  
Amendment No. 1 to Registration Statement on  
Form S-3  
Filed February 2, 2012  
File Nos. 333-178761 and 333-178761-01**

Dear Mr. Zieringer:

We have limited our review of your registration statement to the issues we have addressed in our comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comment.

Base Prospectus

Residual Interest; Issuance of Additional Securities, page 81

1. We note your response to prior comment no. 5. Please revise the first bullet point in this section to clarify whether or not the consent requirement noted here requires that all holders of outstanding notes unanimously consent. In addition, the disclosure appears to provide that the depositor can wholly disregard the condition set forth in the first bullet point as long as consent is obtained. Accordingly, please revise to disclose that-- irrespective of whether consent is obtained--the depositor may not complete the exchange if such exchange would result in the redemption of a security in exchange for assets of the issuing entity or any sale or disposition of the assets.

Signatures

2. We note that the introductory paragraph for the signature of Daimler Trust refers to “Daimler Trust Leasing LLC” instead of “Daimler Trust”. Please revise as appropriate.

\* \* \* \* \*

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Act of 1933 and all applicable Securities Act rules require. Since the company and its management are in possession of all facts relating to a company’s disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

Notwithstanding our comments, in the event you request acceleration of the effective date of the pending registration statement please provide a written statement from the company acknowledging that:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Please refer to Rules 460 and 461 regarding requests for acceleration. We will consider a written request for acceleration of the effective date of the registration statement as confirmation of the fact that those requesting acceleration are aware of their respective responsibilities under the Securities Act of 1933 and the Securities Exchange Act of 1934 as they relate to the proposed public offering of the securities specified in the above registration statement. Please allow adequate time for us to review any amendment prior to the requested effective date of the registration statement.

Peter A. Zieringer  
Daimler Trust Leasing LLC  
February 15, 2012  
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Please contact Jay Knight, Special Counsel in the Office of Structured Finance, at (202) 551-3370, or me at (202) 551-3850 with any other questions.

Sincerely,

/s/ Katherine Hsu

Katherine Hsu  
Office Chief

cc: Via E-mail  
Siegfried P. Knopf  
Sidley Austin LLP