



DIVISION OF
CORPORATION FINANCE

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

September 10, 2013

Via E-mail

K. Endo

President

American Honda Receivables LLC

20800 Madrona Avenue

Torrance, California 90503

Re: Honda Auto Receivables 2012-1 Owner Trust
Form 10-K for the Fiscal Year Ended March 31, 2013
Filed June 24, 2013
File Nos. 333-173202-03

Dear K. Endo:

We have completed our review of your filing. 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 filing 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 filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Robert Errett

Robert Errett
Special Counsel