



DIVISION OF  
CORPORATION FINANCE

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

January 9, 2015

Via E-mail

Mark Kaczynski  
President and Chief Executive Officer  
Nissan Motor Acceptance Corporation  
One Nissan Way  
Franklin, TN 37067

**Re: Nissan Auto Receivables 2011-B Owner Trust  
Nissan Auto Receivables 2012-A Owner Trust  
Nissan Auto Receivables 2012-B Owner Trust  
Forms 10-K for Fiscal Year Ended March 31, 2014  
Filed June 27, 2014  
File Nos. 333-165171-03, 333-165171-04 and 333-165171-05**

Dear Mr. Kaczynski:

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/ Arthur C. Sandel

Arthur C. Sandel  
Special Counsel

cc: Angela M. Ulum, Esq., Mayer Brown LLP  
David M. Lundeen, Nissan USA