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September 11, 2012

EDGAR Filing Desk  
Division of Corporation Finance  
U.S. Securities and Exchange Commission

Re: OXFORD FINANCE LLC  
CIK: 0001556257  
Form ABS-15G  
Asset-Backed Securitizer Report  
Pursuant to Section 15G of the  
Securities Exchange Act of 1934

Dear Sir or Madam:

Pursuant to Rule 15Ga-1 (17 CFR 240.15Ga-1), enclosed please find one copy of Form ABS-15G—Asset-Backed Securitizer Report Pursuant to Section 15G of the Securities Exchange Act of 1934, completed for the above-referenced company.

We call to your attention the fact that an attempt was made to file this Form, which was due on or before February 14, 2012, as a paper filing, and the paper filing was received by the Commission on February 6, 2012. When it was called to my attention that this filing was attempted to be made as a paper filing, I contacted representatives of the Commission, including Mr. Jeffrey Thomas, to determine whether this electronic filing could be deemed retroactive to the date of the paper filing, since the paper filing was not accepted. I was today informed by Mr. Thomas that this is not possible since paper filings are not effective, and I was advised to proceed with this electronic filing. I was also informed that the lateness of this filing should have no adverse impact on the client because not only did they make a good faith effort to file the Form on a timely basis, as their filing indicates, but also they had only sponsored one securitization as of the required filing date, no re-purchase requests were received as of such filing date, and no re-purchase requests been received subsequent to such filing date.

In addition, I note that Rule 15Ga-1 requires subsequent quarterly filings after this initial filing being made herewith only if subsequent re-purchase requests have been received, and if no requests are received, then quarterly filings are not necessary and the next filing due would be the next annual filing due in February of 2013.

In light of the confusion that was created by our client's unsuccessful attempt to make a paper filing last February, I do not wish to muddy the water any further by making a quarterly



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filing at this time. If, however, it is the Commission's view that a quarterly filing is necessary because the initial filing was not made on a timely basis, I would appreciate it if you would notify me as soon as possible.

Thank you.

Very truly yours,

DLA Piper LLP (US)

A handwritten signature in black ink, appearing to read 'Ronald S. Borod', written over the printed name.

Ronald S. Borod

RSB:pg  
Enclosures

To: Lauren Watson  
617-406-5909



Package: Tracking #

1Z6V66521590986948 - at 8:01 AM

Henriette Green  
SEC  
100 F St. NE  
WDC 20549



## Shipment Receipt

**Transaction Date:** 03 Feb 2012 **Tracking Number:** 1Z6V66521590986948**1** Address Information

|   |  |  |
|---|--|--|
| <b>Ship To:</b><br>Securites and Exchange Commission<br>Filing Desk<br>Division of Corporation Finance<br>100 F Street, NE<br>WASHINGTON DC 205492000<br>Telephone:(202) 551-6551 | <b>Ship From:</b><br>DLA Piper LLP (US)<br>Kristin A. Bongiorno<br>33 Arch Street<br>26th Floor<br>Boston MA 02110<br>Telephone:617-406-5939 | <b>Return Address:</b><br>DLA Piper LLP (US)<br>Lauren Watson<br>33 Arch Street<br>26th Floor<br>BOSTON MA 02110<br>Telephone:617-406-5909 |
|---|--|--|

**2** Package Information

| Weight    | Dimensions / Packaging | Declared Value | Reference Numbers                                    |
|-----------|------------------------|----------------|--|
| 1. Letter | UPS Letter             |                | Client-Matter - 368986-000061<br>Attorney ID - 33011 |

**3** UPS Shipping Service and Shipping Options

**Service:** UPS Next Day Air Early A.M.  
**Guaranteed By:** 8:30 AM Monday, Feb 6, 2012

## Additional Shipping Options

## Quantum View Notify E-mail Notifications:

1 kristin.bongiorno@dlapiper.com: Ship, Exception, Delivery

E-mail Failure Notification: kristin.bongiorno@dlapiper.com

**4** Payment Information**Bill Shipping Charges to:** Shipper's UPS Account

You are not authorized to view rates information. All Shipping Charges in USD

**Note:** Your invoice may vary from the displayed reference rates.

\* For delivery and guarantee information, see the UPS Service Guide. To speak to a customer service representative, call 1-800-PICK-UPS for domestic services and 1-800-782-7892 for international services.



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February 3, 2012

*VIA UPS OVERNIGHT*

Filing Desk  
Division of Corporation Finance  
United States Securities and Exchange Commission  
100 F Street, NE  
Washington, DC 20549

RE: *OXFORD FINANCE LLC. – Form ABS-15G - Secured Commercial Loans*  
OUR FILE NO.: 368986-61

Dear Sir or Madam:

Pursuant to Rule 15Ga-1 (17 CFR 240.15Ga-1) of the Securities Act of 1933, enclosed please find the following items for filing:

- three (3) complete copies of *FORM ABS-15G – Asset-Backed Securitizer Report Pursuant to Section 15G of the Securities and Exchange Act of 1934*

We would appreciate your returning the enclosed acknowledgment copy of this letter with the date of filing affixed thereto in the enclosed self-addressed, stamped envelope.

If further information is needed, please feel free to contact me. Thank you.

Sincerely,

**DLA Piper LLP (US)**

A handwritten signature in cursive script that reads 'Lauren M. Watson'.

Lauren M. Watson  
Corporate Paralegal

Enclosures

cc: Harry J. Hutton, Esq.  
David Krohn, Esq.



payment on the last asset-backed security outstanding that was issued by or issued by an affiliate of the securitizer.

## SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the reporting entity has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

OXFORD FINANCE LLC (Securitizer)

Date February 3, 2012

Mark Davis

M A Davis

(Signature)\*

Mark A. Davis, Vice President of Finance

\*Print name and title of the signing officer under his signature.

