



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

DIVISION OF
CORPORATION FINANCE

Mail Stop: 3628

August 26, 2016

Via E-mail

James Darrell Thomas
Vice President, Treasurer and Assistant Secretary
Harley-Davidson Credit Corp.
3850 Arrowhead Drive
Carson City, Nevada 29706

Re: Harley-Davidson Motorcycle Trust 2013-1
Form 10-K for Fiscal Year Ended December 31, 2015
Filed March 28, 2016
File No. 333-180185-02

Dear Mr. Thomas:

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/ Katherine Hsu

Katherine Hsu
Office Chief
Office of Structured Finance

cc: Bill Jue, Harley-Davidson Credit Corp.
Julia Landes, Harley-Davidson Credit Corp.