



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3628

August 23, 2017

Via E-mail

Thomas Cianelli  
Senior Vice President, Treasurer  
USAA Acceptance, LLC  
c/o Wells Fargo Delaware Trust Company, National Association  
919 Market Street, Suite 1600  
Wilmington, Delaware 19801

**Re: USAA Auto Owner Trust 2014-1**  
**Form 10-K for Fiscal Year Ended December 31, 2016**  
**Filed March 30, 2017**  
**File No. 333-184646-01**

Dear Mr. Cianelli:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Arthur C. Sandel

Arthur C. Sandel  
Special Counsel  
Office of Structured Finance

cc: Stuart Litwin, Esq., Mayer Brown LLP  
Michael Broker, Esq., USAA