



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

DIVISION OF
CORPORATION FINANCE

Mail Stop: 3628

May 29, 2018

Via E-mail

Edward J. Brown, Jr.
Group Vice President
World Omni Financial Corp.
190 Jim Moran Boulevard
Deerfield Beach, FL 33442

**Re: World Omni Automobile Lease Securitization Trust 2015-A
Form 10-K for Fiscal Year Ended December 31, 2017
Response Dated May 24, 2018
File No. 333-203470-02**

Dear Mr. Brown:

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/ Rolaine S. Bancroft

Rolaine S. Bancroft
Senior Special Counsel
Office of Structured Finance

cc: Peter J. Sheptak, JM Family Enterprises, Inc.
Lydia Pavlo, JM Family Enterprises, Inc.