



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3628

August 24, 2020

Brian T. Stevens  
Vice President and Controller  
Mercedes-Benz Financial Services USA LLC  
36455 Corporate Drive  
Farmington Hills, Michigan 48331

**Re: Mercedes-Benz Auto Lease Trust 2019-A**  
**Form 10-K for Fiscal Year Ended December 31, 2019**  
**Filed March 27, 2020**  
**File No. 333-208533-07**

Dear Mr. Stevens:

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: Siegfried P. Knopf, Esq., Sidley Austin LLP  
Steven C. Poling, Esq., Mercedes-Benz Financial