

Mail Stop 4561

August 26, 2008

Kenneth R. Kent  
Vice Chairman, Chief Financial Officer  
and Treasurer  
Ford Motor Credit Company LLC  
One American Road  
Dearborn, Michigan 48126

**RE: Ford Motor Credit Company LLC  
Form 10-Q for Period Ended March 31, 2008  
Filed May 7, 2008  
File No. 001-06368**

Dear Mr. Kent,

We have completed our review of your Form 10-Q and have no further comments at this time.

Sincerely,

Kevin W. Vaughn  
Accounting Branch Chief