



CAPITAL

March 20, 2014

Via e-mail

Ms. Elizabeth M. Murphy, Secretary
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549-1090

Re: Request for Extension of Comment Period
Re-Opening of Comment Period for Asset-Backed Securities Release
Release Nos. 33-9552; 33-9244; File No. S7-08-10

CNH Industrial Capital America LLC ("CNH") requests an extension of the deadline for filing comments on the above proposed revisions to Regulation AB ("Proposal").

The Proposal involves disclosure of loan-level data for asset-backed securities and the dissemination method of such disclosure. This is a particular concern of CNH due to potential privacy and competitive issues for our company, dealers and customers. We have been working with internal and external experts regarding these concerns, but given the complex legal and competitive implications of the Proposal, we have not completed our analysis and will not be able to provide a fully developed comment letter to the SEC by the original deadline.

We are therefore requesting a 60-day extension of the comment period.

Sincerely,

CNH Industrial Capital America LLC

A handwritten signature in black ink, appearing to read "S. C. Bierman", written over a horizontal line.

Steven C. Bierman
President