



Susan J. Thomas
Secretary and Associate General Counsel
Ford Motor Credit Company LLC
One American Road
Dearborn, MI 48126

July 22, 2010

Securities and Exchange Commission
Division of Corporation Finance
Office of Chief Counsel
100 F Street, N.E.
Washington, D.C. 20549
Attention: Katherine Hsu, Senior Special Counsel

Re: Ford Motor Credit Company LLC
Ford Credit Auto Receivables Two LLC
Commission File No. 333-167489

Dear Ms. Hsu:

I am submitting this request on behalf of Ford Motor Credit Company LLC ("Ford Credit" or the "Sponsor") and Ford Credit Auto Receivables Two LLC (the "Registrant"). The Registrant has filed a Registration Statement (Commission File No. 333-167489) (the "Registration Statement") with the Securities and Exchange Commission (the "Commission") with respect to the issuance of asset-backed securities by Ford Credit Auto Owner Trusts established by the Registrant.

As you are aware, the Dodd-Frank Wall Street Reform and Consumer Protection Act provides that Rule 436(g) of the Securities Act of 1933, as amended (the "Securities Act"), shall have no force and effect. Several of the "nationally recognized statistical rating organizations" ("NRSROs") have indicated that they are not willing to provide their consent to the inclusion of their names or ratings in registration statements or prospectuses until they have had time to assess the implications of such consent. As a result, the Registrant is unable to comply with Rules 1103(a)(9) and 1120 of Regulation AB under the Securities Act ("Regulation AB") requiring disclosure of the identities of NRSROs and their ratings and any arrangements relating to the monitoring of the ratings in the prospectuses relating to the Registration Statement if the issuance or sale of the securities is conditioned on the assignment of such ratings, and therefore it is unable to conduct offerings under its Registration Statement.

Accordingly, on behalf of the Sponsor and the Registrant, I respectfully request from the Staff (the "Staff") of the Commission assurance that, notwithstanding Rules 1103(a)(9) and 1120 of Regulation AB, the Staff will not recommend enforcement action to the Commission if the Registrant does not include the identities of the NRSROs and their ratings or the arrangements relating to the monitoring of the ratings in any prospectus relating to an offering completed during a specified, temporary period of time.

Seven additional copies of this letter are enclosed pursuant to Securities Act Release No. 33-6269. Please feel free to contact me at (313) 594-9876 with any questions or requests for additional information.

Very truly yours,

A handwritten signature in blue ink, appearing to read "Susan J. Thomas".