



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

DIVISION OF  
CORPORATION FINANCE

July 31, 2013

Via E-mail

Mark Kaczynski  
President  
Nissan Auto Receivables Corporation II  
c/o Nissan Motor Acceptance Corporation  
One Nissan Way,  
Franklin, Tennessee, 37067

**Re: Nissan Auto Receivables 2010-A Owner Trust  
Form 10-K for Fiscal Year Ended March 31, 2013  
Filed June 28, 2013  
File No. 333-165171-01**

Dear Mr. Kaczynski:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Robert Errett

Robert Errett  
Special Counsel