

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
December 4, 2013**

**ORDER GRANTING CONFIDENTIAL TREATMENT
UNDER THE SECURITIES ACT OF 1933**

**American Express Receivables Financing Corporation VIII LLC
File No. 333-185503 - CF#30307**

**American Express Issuance Trust II
File No. 333-185503-01 - CF#30307**

American Express Receivables Financing Corporation VIII LLC and American Express Issuance Trust II submitted an application under Rule 406 requesting an extension of a previous grant of confidential treatment of information they excluded from the Exhibits to a Form S-3 filed on December 14, 2012, as amended.

Based on representations by American Express Receivables Financing Corporation VIII LLC and American Express Issuance Trust II that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibit(s) will not be released to the public for the time period(s) specified:

| | | |
|----------------|---------|------------------|
| Exhibit 4.10 | through | October 31, 2016 |
| Exhibit 4.10.1 | through | October 31, 2016 |
| Exhibit 4.10.2 | through | October 31, 2016 |
| Exhibit 4.10.6 | through | October 31, 2016 |
| Exhibit 4.10.7 | through | October 31, 2016 |
| Exhibit 4.10.8 | through | October 31, 2016 |
| Exhibit 4.10.9 | through | October 31, 2016 |

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

Elizabeth M. Murphy
Secretary