



DIVISION OF  
CORPORATION FINANCE

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

February 23, 2010

Michael E. Bannister  
Director, Chairman of the Board and  
Chief Executive Officer  
Ford Motor Credit Company LLC  
One American Road  
Dearborn, Michigan 48126

**Re: Ford Motor Credit Company LLC  
Form 10-K for the Fiscal Year Ended December 31, 2008  
File No. 001-06368**

Dear Mr. Bannister:

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

Sincerely,

Christian Windsor  
Special Counsel