



World Omni Financial Corp.
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Deerfield Beach, Florida 33442
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March 24, 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

World Omni Financial Corp. appreciates the Securities and Exchange Commission's decision on February 25, 2014 to re-open the comment period through March 28, 2014 with respect to the proposed revisions to Regulation AB in Release No. 33-9552 (April 7, 2010) and Release No. 33-9244 (July 26, 2011), in order to permit comments on an approach for the dissemination of potentially sensitive asset-level data. World Omni Financial Corp. hereby respectfully requests that the Securities and Exchange Commission extend the deadline for filing comments with respect to the proposed revisions to Regulation AB by sixty (60) days.

We note that the staff memorandum concurrently released by the Securities and Exchange Commission in connection with the re-opening of the comment period summarizes additional information about the use of websites as a means to disseminate asset-level and other offering information. We believe that the proposed approach raises several important and complicated issues, including the risk that the identity of obligors and lessees could be revealed using the disclosed asset-level data in combination with other publicly-available information, and the risk that issuers could be exposed to additional liability resulting from determinations made with respect to website access rights and appropriate terms of use, as well as liability to consumers in the event of a data theft or fraud incident with respect to a website maintained by an issuer.

In light of the complex nature of the issues that are raised by the proposed approach, and in order to formulate an informed response taking into consideration the legal, technical, and operational considerations of implementing such an approach, we respectfully request a sixty (60) day extension of the comment period beyond the current deadline of March 28, 2014.



We appreciate the opportunity to comment on the proposed approach. Please contact the undersigned at 954-420-3362 with any questions or comments.

Sincerely,

A handwritten signature in blue ink, appearing to read "Eric M. Gebhard". The signature is stylized with a large, looped "E" and a long, sweeping underline.

Eric M. Gebhard
Treasurer
World Omni Financial Corp.