

SECURITIES AND EXCHANGE COMMISSION

FORM 8-K

Current report filing

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FILER

Honda Auto Receivables 2013-1 Owner Trust

CIK: **1566138** | State of Incorporation: **DE** | Fiscal Year End: **0331**
Type: **8-K** | Act: **34** | File No.: **333-183223-02** | Film No.: **13541988**
SIC: **6189** Asset-backed securities

Mailing Address
20800 MADRONA AVE
C/O AMERICAN HONDA
RECEIVABLES LLC
TORRANCE CA 90503

Business Address
20800 MADRONA AVE
C/O AMERICAN HONDA
RECEIVABLES LLC
TORRANCE CA 90503
3109722511

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

Form 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the
Securities Exchange Act of 1934

Date of Report (Date of earliest event Reported): January 23, 2013

Honda Auto Receivables 2013-1 Owner Trust
(Exact name of Issuing Entity as specified in its charter)

American Honda Receivables LLC
(Exact name of depositor and Registrant as specified in its charter)

American Honda Finance Corporation
(Exact name of sponsor as specified in its charter)

Delaware
(State or Other Jurisdiction of
Incorporation of Issuing Entity)

333-183223-02
(Commission File Number
of Issuing Entity)

46-6420760
(I.R.S. Employer Identification
No. of Issuing Entity)

American Honda Receivables LLC
20800 Madrona Avenue
Torrance, CA 90503
(Address of Principal Executive Offices)
(Zip Code)

Registrant's telephone number, including area code (310) 781-4100

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
 - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
 - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
 - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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Item 8.01. Other Events

Item 5. Other Events.

Alston & Bird LLP and Bingham McCutchen LLP have been retained by this Registrant as counsel for its Registration Statement on Form S-3 (Commission File No. 333-183223) in connection with various transactions. Legal opinions by Bingham McCutchen LLP to be incorporated into the Registration Statement are attached hereto as Exhibit 8.1 and Exhibit 23.2. Legal opinions by Alston & Bird LLP to be incorporated into the Registration Statement are attached hereto as Exhibit 5.1 and Exhibit 23.1.

Item 9.01. Financial Statements; *Pro Forma* Financial Information and Exhibits

- (a) Not applicable.
- (b) Not applicable.
- (c) Not applicable.
- (d) Exhibits:

5.1 Opinion of Alston & Bird LLP as to legality (including consent of such firm).

8.1 Opinion of Bingham McCutchen LLP as to certain tax matters (including consent of such firm).

23.1 Consent of Alston & Bird LLP (included in Exhibit 5.1).

23.2 Consent of Bingham McCutchen LLP (included in Exhibit 8.1).

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, as amended, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

American Honda Receivables LLC

By: /s/ Paul C. Honda

Name: Paul C. Honda

Title: Treasurer

Dated: January 23, 2013

EXHIBIT INDEX

<u>Exhibit No.</u>	<u>Description</u>	<u>Page No.</u>
5.1	Opinion of Alston & Bird LLP as to legality (including consent of such firm).	
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January 23, 2013

American Honda Receivables LLC
20800 Madrona Ave.
Torrance, California 90503

Re: Honda Auto Receivables 2013-1 Owner
Trust Asset Backed Notes Series 2013-1

Ladies and Gentlemen:

We have acted as counsel to American Honda Receivables LLC (the “Company”) in connection with the issuance by Honda Auto Receivables 2013-1 Owner Trust (the “Trust”) of the Asset-Backed Notes, Series 2013-1 (the “Notes”) pursuant to a prospectus dated January 14, 2013, as supplemented by a prospectus supplement dated January 16, 2013 (collectively, the “Prospectus”). The Trust was formed pursuant to the short-form trust agreement dated December 12, 2012, among the Company, The Bank of New York Mellon, as owner trustee (the “Owner Trustee”), and BNY Mellon Trust of Delaware, as Delaware trustee (the “Delaware Trustee”), as amended and restated pursuant to an Amended and Restated Trust Agreement dated January 23, 2013 (the “Trust Agreement”).

A Registration Statement of the Company on Form S-3 (File No. 333-183223) was filed with the Securities and Exchange Commission (the “Commission”) on August 10, 2012, including all amendments thereto, and as the same may be amended from time to time (the “Registration Statement”) pursuant to the Securities Act of 1933, as amended (the “Act”). The Registration Statement was declared effective on August 31, 2012. As set forth in the Prospectus, the Notes will be issued under and pursuant to the Indenture dated January 23, 2013 (as amended and supplemented from time to time, the “Indenture”), between the Trust and Union Bank, N.A., as indenture trustee (the “Indenture Trustee”).

We have examined forms of the:

- (a) Trust Agreement;
- (b) Indenture;
- (c) Receivables Purchase Agreement dated January 23, 2013 between American Honda Finance Corporation and the Company;

(d) Sale and Servicing Agreement dated January 23, 2013 among the Trust, the Company and American Honda Finance Corporation;

(e) Administration Agreement dated January 23, 2013 among the Trust, American Honda Finance Corporation, the Company and the Indenture Trustee;

(f) Underwriting Agreement dated January 16, 2013, between Merrill Lynch, Pierce, Fenner & Smith Incorporated and Barclays Capital Inc., as representatives for the several underwriters, the Company and American Honda Finance Corporation;

(g) specimens of each class of the Notes.

We refer to the documents listed in (a) through (g) above as the Transaction Documents. Capitalized terms used but not defined herein have the meanings assigned to them in the applicable Transaction Documents.

We have also examined copies of the Certificate of Formation and Limited Liability Company Agreement of the Company, and originals or copies of such other corporate minutes, records, agreements and other instruments of the Company, certificates of public officials and other documents and have made such examinations of law, as we have deemed necessary to form the basis for the opinions hereinafter expressed. In our examination of such materials, we have assumed the genuineness of all signatures, the authenticity of all documents submitted to us as originals and the conformity to original documents of all copies submitted to us. As to various questions of fact material to such opinions, we have relied, to the extent we deemed appropriate, upon representations, statements and certificates of officers and representatives of the Company and others.

Attorneys involved in the preparation of this opinion are admitted to practice law in the State of New York and we do not express any opinion herein concerning any law other than the federal laws of the United States of America, the laws of the State of New York and the General Corporation Law of the State of Delaware.

Based upon and subject to the foregoing, we are of the opinion that when such Notes have been duly executed and delivered in accordance with the Indenture, authenticated by the Indenture Trustee pursuant to the Indenture and sold pursuant to the Underwriting Agreement and as described in the Registration Statement, such Notes will constitute valid and binding obligations of the Trust, enforceable in accordance with their respective terms and the terms of Indenture. This opinion is subject to the effect of bankruptcy, insolvency, moratorium, fraudulent conveyance and similar laws relating to or affecting creditors' rights generally and court decisions with respect thereto and we express no opinion with respect to the application of equitable principles or remedies in any proceeding, whether at law or in equity.

We hereby consent to the filing of this opinion as an exhibit to the Registration Statement, to the references to this firm in the Prospectus which forms a part of the Registration Statement and to the filing of this opinion as an exhibit to any application made by or on behalf of the Company or any dealer in connection with the registration of the Securities under the securities or blue sky laws of any state or jurisdiction. In giving such consent, we do not admit hereby that we come within the category of persons whose consent is required under Section 7 of the Act or the Rules and Regulations of the Commission thereunder.

Very truly yours,

ALSTON & BIRD LLP

By: /s/ Gary D. Roth
Gary D. Roth, A Partner

January 23, 2013

American Honda Receivables LLC
20800 Madrona Avenue
Torrance, CA 90503

Ladies and Gentlemen:

We have acted as special counsel to American Honda Finance LLC (the "Company") in connection with the offering of approximately \$343,000,000 Class A-1 Asset Backed Notes, \$390,000,000 Class A-2 Asset Backed Notes, \$382,000,000 Class A-3 Asset Backed Notes and \$135,000,000 Class A-4 Asset Backed Notes, Series 2013-1 (the "Notes") issued by Honda Auto Receivables 2013-1 Owner Trust (the "Trust") pursuant to a prospectus dated January 14, 2013, as supplemented by a prospectus supplement dated January 16, 2013 (the "Base Prospectus" and the "Prospectus Supplement," respectively, and collectively, the "Prospectus").

A registration statement on Form S-3 (the "Registration Statement"), Commission File No. 333-183223) relating to the proposed offering from time to time in one or more series (each, a "Series") by one or more trusts of Asset-Backed Notes (the "Notes") has been filed with the Securities and Exchange Commission (the "Commission") under the Securities Act of 1933, as amended (the "Act"), and was declared effective on May 2, 2011. As set forth in the Prospectus, the Notes will be issued pursuant to the Indenture dated January 23, 2013 (the "Indenture"), between the Trust and Citibank, N.A. (the "Indenture Trustee").

As such counsel, we have examined copies of the Prospectus and the Indenture, and originals or copies of such other corporate minutes, records, agreements and other instruments of the Company, certificates of public officials and other documents and have made such examinations of law, as we have deemed necessary to form the basis for the opinions hereinafter expressed. In our examination of such materials, we have assumed the genuineness of all signatures, the authenticity of all documents submitted to us as originals and the conformity to original documents of all copies submitted to us. As to various questions of fact material to such opinions, we have relied, to the extent we deemed appropriate, upon representations, statements and certificates of officers and representatives of the Company and others.

Attorneys involved in the preparation of this opinion are admitted to practice law in the State of New York and we do not express any opinion herein concerning any law other than the federal tax laws of the United States of America and the franchise and income tax laws in effect in the State of California.

Based upon and subject to the foregoing, we are of the opinion that the statements contained under the caption “Material U.S. Federal Income Tax Considerations,” to the extent they constitute matters of law or legal conclusions with respect thereto, are correct in all material respects.

We hereby consent to the filing of this letter and to the references to this firm under the headings “Legal Opinions” and “Material U.S. Federal Income Tax Considerations” in the Base Prospectus and the headings “Legal Opinions” and “Material U.S. Federal Income Tax Considerations” in the Prospectus Supplement, without implying or admitting that we are “experts” within the meaning of the Securities Act or the rules and regulations of the Commission issued thereunder, with respect to any part of the Base Prospectus or the Prospectus Supplement.

Very truly yours,

By: /s/ BINGHAM McCUTCHEN LLP
BINGHAM McCUTCHEN LLP
