Santander Consumer USA Holdings Inc. Form IRANNOTICE May 15, 2014 May 15, 2014

United States Securities and Exchange Commission

100 F Street N.E.

Washington, D.C. 20549

Re: Notice of Disclosure filed in the Quarterly Report on Form 10-Q under Section 219 of the Iran Threat Reduction and Syria Human Rights Act of 2012 and Section 13(r) of the Exchange Act

Ladies and Gentlemen:

Pursuant to Section 219 of the Iran Threat Reduction and Syria Human Rights Act of 2012 and Section 13(r) of the Securities Exchange Act of 1934, as amended, notice is hereby provided that Santander Consumer USA Holdings Inc. has made disclosure pursuant to those provisions in its Quarterly Report on Form 10-Q for the quarter ended March 31, 2014, which was filed with the Securities and Exchange Commission on May 15, 2014.

Very truly yours,

/s/ Eldridge A. Burns, Jr.

Name: Eldridge A. Burns, Jr.

Title: Chief Legal Officer and General Counsel