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

FORM 10-D

**ASSET-BACKED ISSUER
DISTRIBUTION REPORT PURSUANT TO SECTION 13 OR 15(d) OF
THE SECURITIES EXCHANGE ACT OF 1934**

For the monthly distribution period from October 1, 2014 through October 31, 2014

333-183223-06
(Commission File Number of issuing entity)

Honda Auto Receivables 2014-1 Owner Trust
(Exact name of issuing entity specified in its charter)

333-183223
(Commission File Number of depositor)

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

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

Delaware
(State or other jurisdiction of organization
of the issuing entity)

46-7230216
(I.R.S Employer Identification No.)

c/o American Honda Receivables LLC
20800 Madrona Avenue
Torrance, CA
(Address of principal executive offices of the issuing entity)

90503
(Zip Code)

(310) 972-2511
(Telephone number, including area code)

Title of Class	Section 12(b)	Registered/reporting pursuant to (check one) Section 12(g)	Section 15(d)	Name of exchange (If Section 12(b))
Class A-1	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Class A-2	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Class A-3	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Class A-4	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes No

PART I – DISTRIBUTION INFORMATION

Item 1. Distribution and Pool Performance Information.

Distribution and pool performance information with respect to the receivables that comprise the assets of the Honda Auto Receivables 2014-1 Owner Trust is set forth in the Servicer's Certificate and Monthly Servicer Report for the November 21, 2014 distribution date, attached as Exhibit 99.1.

The securitizer reports that, with respect to the receivables that comprise the assets of the Honda Auto Receivables 2014-1 Owner Trust, there is no activity to report as no receivables were the subject of a demand to repurchase or replace for breach of a representation and warranty for the distribution period October 1, 2014 through October 31, 2014. The securitizer filed its most recent Form ABS-15G on January 22, 2014. The CIK number of the securitizer is 0000864270.

PART II – OTHER INFORMATION

Item 2. Legal Proceedings.

None

Item 3. Sales of Securities and Use of Proceeds.

None

Item 4. Defaults Upon Senior Securities.

None

Item 5. Submission of Matters to a Vote of Security Holders.

None

Item 6. Significant Obligor of Pool Assets.

None

Item 7. Significant Enhancement Provider Information.

None

Item 8. Other Information.

None

Item 9. Exhibits.

Exhibit 99.1 – Servicer's Certificate and Monthly Servicer Report.

SIGNATURES

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

Honda Auto Receivables 2014-1 Owner Trust

By: American Honda Finance Corporation, as Servicer

By: /s/ Paul Honda
Mr. Paul Honda
Vice President—Finance & Administration and
Assistant Secretary

Date: November 21, 2014

EXHIBIT INDEX

<u>Exhibit</u>	<u>Description</u>
99.1	Servicer's Certificate and Monthly Servicer Report for November 21, 2014 distribution date.

SERVICER'S CERTIFICATE
 AMERICAN HONDA FINANCE CORPORATION
 MONTHLY SERVICER REPORT — Honda Auto Receivables 2014-1 Owner Trust
 Collection Period: October 1, 2014 through October 31, 2014

Determination Date: 11/17/2014
 Payment Date: 11/21/2014

I ORIGINAL DEAL PARAMETER INPUTS

(A) Total Portfolio Balance	\$	1,538,461,539.71
(B) Total Securities Balance	\$	1,538,461,539.71
(C) Class A-1 Notes		
(i) Class A-1 Notes Balance	\$	416,000,000.00
(ii) Class A-1 Notes Percentage		27.04%
(iii) Class A-1 Notes Rate		0.19000%
(iv) Class A-1 Notes Accrual Basis		Actual/360
(D) Class A-2 Notes		
(i) Class A-2 Notes Balance	\$	511,000,000.00
(ii) Class A-2 Notes Percentage		33.21%
(iii) Class A-2 Notes Rate		0.410%
(iv) Class A-2 Notes Accrual Basis		30/360
(E) Class A-3 Notes		
(i) Class A-3 Notes Balance	\$	390,000,000.00
(ii) Class A-3 Notes Percentage		25.35%
(iii) Class A-3 Notes Rate		0.670%
(iv) Class A-3 Notes Accrual Basis		30/360
(F) Class A-4 Notes		
(i) Class A-4 Notes Balance	\$	183,000,000.00
(ii) Class A-4 Notes Percentage		11.89%
(iii) Class A-4 Notes Rate		1.040%
(iv) Class A-4 Notes Accrual Basis		30/360
(G) Certificates		
(i) Certificates Balance	\$	38,461,539.71
(ii) Certificates Percentage		2.50%
(iii) Certificates Rate		0.00%
(iv) Certificates Accrual Basis		30/360
(H) Servicing Fee Rate		1.00%
(I) Portfolio Summary		
(i) Weighted Average Coupon (WAC)		2.23%
(ii) Weighted Average Original Maturity (WAOM)		59.91 months
(iii) Weighted Average Remaining Maturity (WAM)		46.99 months
(iv) Number of Receivables		85,597
(J) Reserve Account		
(i) Reserve Account Initial Deposit Percentage		0.25%
(ii) Reserve Account Initial Deposit	\$	3,846,153.85
(iii) Specified Reserve Account Percentage		0.25%
(v) Specified Reserve Account Balance	\$	3,846,153.85
(K) Yield Supplement Account Deposit	\$	58,397,081.23

II INPUTS FROM PREVIOUS MONTHLY SERVICER REPORTS

(A) Total Portfolio Balance	\$	1,149,366,368.60
(B) Total Securities Balance	\$	1,149,366,368.60
(C) Cumulative Note and Certificate Pool Factor		0.7470881
(D) Class A-1 Notes		
(i) Class A-1 Notes Balance	\$	26,904,828.89
(ii) Class A-1 Notes Pool Factor		0.0646751
(iii) Class A-1 Notes Interest Carryover Shortfall	\$	0.00
(iv) Class A-1 Notes Principal Carryover Shortfall	\$	0.00
(E) Class A-2 Notes		
(i) Class A-2 Notes Balance	\$	511,000,000.00
(ii) Class A-2 Notes Pool Factor		1.0000000
(iii) Class A-2 Notes Interest Carryover Shortfall	\$	0.00
(iv) Class A-2 Notes Principal Carryover Shortfall	\$	0.00
(F) Class A-3 Notes		
(i) Class A-3 Notes Balance	\$	390,000,000.00
(ii) Class A-3 Notes Pool Factor		1.0000000
(iii) Class A-3 Notes Interest Carryover Shortfall	\$	0.00
(iv) Class A-3 Notes Principal Carryover Shortfall	\$	0.00
(G) Class A-4 Notes		
(i) Class A-4 Notes Balance	\$	183,000,000.00
(ii) Class A-4 Notes Pool Factor		1.0000000
(iii) Class A-4 Notes Interest Carryover Shortfall	\$	0.00
(iv) Class A-4 Notes Principal Carryover Shortfall	\$	0.00
(H) Certificates		
(i) Certificates Balance	\$	38,461,539.71
(ii) Certificates Pool Factor		1.0000000
(iii) Certificates Interest Carryover Shortfall	\$	0.00
(iv) Certificates Principal Carryover Shortfall	\$	0.00
(I) Servicing Fee		
(i) Servicing Fee Shortfall	\$	0.00

SERVICER'S CERTIFICATE
 AMERICAN HONDA FINANCE CORPORATION
 MONTHLY SERVICER REPORT — Honda Auto Receivables 2014-1 Owner Trust
 Collection Period: October 1, 2014 through October 31, 2014

Determination Date: 11/17/2014
 Payment Date: 11/21/2014

(J) End of Prior Month Account Balances		
(i) Reserve Account	\$	3,846,153.85
(ii) Yield Supplement Account	\$	36,965,414.74
(iii) Advances Outstanding	\$	142,937.55
(K) Portfolio Summary as of End of Prior Month		
(i) Weighted Average Coupon (WAC)		2.18%
(ii) Weighted Average Remaining Maturity (WAM)		39.59 months
(iii) Number of Receivables		77,525
(L) Note and Certificate Percentages		
(i) Note Percentage		100.00%
(ii) Certificate Percentage		0.00%

III. MONTHLY INPUTS FROM THE MAINFRAME

(A) Simple Interest Receivables Principal		
(i) Principal Collections	\$	32,396,659.05
(ii) Prepayments in Full	\$	13,279,007.48
(iii) Repurchased Receivables Related to Principal	\$	0.00
(B) Simple Interest Receivables Interest		
(i) Simple Interest Collections	\$	2,107,940.88
(ii) Repurchased Receivables Related to Interest	\$	0.00
(C) Interest Advance for simple Interest - Net *	\$	(25,559.33)
(D) Portfolio Summary as of End of Month		
(i) Weighted Average Coupon (WAC)		2.18%
(ii) Weighted Average Remaining Maturity (WAM)		38.69 months
(iii) Remaining Number of Receivables		76,399

* Advances are reimbursed (including non-recoverable advances of \$11,540.25):

- (i) from subsequent payments, liquidation proceeds and servicer repurchase payments in respect of the related obligor, and
- (ii) to the extent amounts in clause (i) are insufficient, generally from interest (with respect to interest advances).

IV. INPUTS DERIVED FROM OTHER SOURCES

(A) Collection Account Investment Income	\$	0.00
(B) Reserve Account Investment Income	\$	195.96
(C) Yield Supplement Account Investment Income	\$	1,957.97
(D) Trust Fees Expense	\$	0.00
(E) Aggregate Net Losses for Collection Period	\$	242,939.70
(F) Liquidated Receivables Information		
(i) Gross Principal Balance on Liquidated Receivables		492,303.77
(ii) Liquidation Proceeds		241,456.58
(iii) Recoveries from Prior Month Charge Offs		7,907.49
(G) Days in Accrual Period		31
(H) Deal age		9

MONTHLY COLLECTIONS

V. INTEREST COLLECTIONS

(A) Total Interest Collections	\$	2,082,381.55
--------------------------------	----	--------------

VI. PRINCIPAL COLLECTIONS

(A) Principal Payments Received	\$	45,675,666.53
(B) Liquidation Proceeds		241,456.58
(C) Repurchased Loan Proceeds Related to Principal		0.00
(D) Recoveries from Prior Month Charge Offs		7,907.49
(E) Total Principal Collections	\$	45,925,030.60

VII. TOTAL INTEREST AND PRINCIPAL COLLECTIONS

	\$	48,007,412.15
--	----	---------------

VIII. YIELD SUPPLEMENT DEPOSIT

	\$	2,273,009.59
--	----	--------------

IX. TOTAL AVAILABLE AMOUNT

	\$	50,280,421.74
--	----	---------------

MONTHLY DISTRIBUTIONS

X. FEE DISTRIBUTIONS

(A) Servicing Fee		
(i) Servicing Fee Due	\$	957,805.31
(ii) Servicing Fee Paid	(\$ 0.62 per \$1,000 original principal amount)	957,805.31
(iii) Servicing Fee Shortfall	\$	0.00
(B) Reserve Account Investment Income	\$	195.96
(C) Yield Supplement Account Investment Income	\$	0.00
(D) Trust Fees Expense	\$	0.00

SERVICER'S CERTIFICATE
 AMERICAN HONDA FINANCE CORPORATION
 MONTHLY SERVICER REPORT — Honda Auto Receivables 2014-1 Owner Trust
 Collection Period: October 1, 2014 through October 31, 2014

Determination Date: 11/17/2014
 Payment Date: 11/21/2014

XI. DISTRIBUTIONS TO NOTEHOLDERS

(A) Interest	
(i) Class A-1 Notes	
(a) Class A-1 Notes Interest Due	\$ 4,401.93
(b) Class A-1 Notes Interest Paid	4,401.93
(c) Class A-1 Notes Interest Shortfall	\$ 0.00
(ii) Class A-2 Notes	
(a) Class A-2 Notes Interest Due	\$ 174,591.67
(b) Class A-2 Notes Interest Paid	174,591.67
(c) Class A-2 Notes Interest Shortfall	\$ 0.00
(iii) Class A-3 Notes	
(a) Class A-3 Notes Interest Due	\$ 217,750.00
(b) Class A-3 Notes Interest Paid	217,750.00
(c) Class A-3 Notes Interest Shortfall	\$ 0.00
(iv) Class A-4 Notes	
(a) Class A-4 Notes Interest Due	\$ 158,600.00
(b) Class A-4 Notes Interest Paid	158,600.00
(c) Class A-4 Notes Interest Shortfall	\$ 0.00
(v) Total Note Interest	
(a) Total Note Interest Due	\$ 555,343.60
(b) Total Note Interest Paid	555,343.60
(c) Total Note Interest Shortfall	\$ 0.00
(d) Reserve Account Withdrawal for Note Interest	\$ 0.00
Amount available for distributions after Fees & Interest	\$ 48,767,272.83
(B) Principal	
(i) Noteholders' Principal Distribution Amounts	
(ii) Class A-1 Notes Principal	
(a) Class A-1 Notes Principal Due	\$ 26,904,828.89
(b) Class A-1 Notes Principal Paid	26,904,828.89
(c) Class A-1 Notes Principal Shortfall	\$ 0.00
(d) Reserve Account Withdrawal	\$ 0.00
(iii) Class A-2 Notes Principal	
(a) Class A-2 Notes Principal Due	\$ 19,263,141.41
(b) Class A-2 Notes Principal Paid	19,263,141.41
(c) Class A-2 Notes Principal Shortfall	\$ 0.00
(d) Reserve Account Withdrawal	\$ 0.00
(iv) Class A-3 Notes Principal	
(a) Class A-3 Notes Principal Due	\$ 0.00
(b) Class A-3 Notes Principal Paid	0.00
(c) Class A-3 Notes Principal Shortfall	\$ 0.00
(d) Reserve Account Withdrawal	\$ 0.00
(v) Class A-4 Notes Principal	
(a) Class A-4 Notes Principal Due	\$ 0.00
(b) Class A-4 Notes Principal Paid	0.00
(c) Class A-4 Notes Principal Shortfall	\$ 0.00
(d) Reserve Account Withdrawal	\$ 0.00
(vi) Total Notes Principal	
(a) Total Notes Principal Due	\$ 46,167,970.30
(b) Total Notes Principal Paid	46,167,970.30
(c) Total Notes Principal Shortfall	\$ 0.00
(d) Reserve Account Withdrawal	\$ 0.00
Amount available for distributions to the Certificates and Reserve Fund	\$ 2,599,302.53

XII. DISTRIBUTIONS TO CERTIFICATEHOLDERS

(A) Interest	
(i) Certificates Monthly Interest Due	\$ 0.00
(ii) Certificate Interest Shortfall Beginning Balance	\$ 0.00
(iii) Total Certificates Interest Due	\$ 0.00
(iv) Certificate Monthly Interest Paid	0.00
(v) Certificate Interest Shortfall Ending Balance	\$ 0.00
(B) Principal	
(i) Certificates Monthly Principal Due	\$ 0.00
(ii) Certificate Principal Shortfall Beginning Balance	\$ 0.00
(iii) Total Certificates Principal Due	\$ 0.00
(iv) Certificate Monthly Principal Paid	0.00
(v) Certificate Principal Shortfall Ending Balance	\$ 0.00

XIII. RESERVE FUND DEPOSIT

Amount available for deposit into reserve account	\$ 2,599,302.53
Amount Deposited into Reserve Account	0.00
Excess Amount Released from Reserve Account	0.00
Excess Funds Released to Seller	2,599,302.53

SERVICER'S CERTIFICATE
 AMERICAN HONDA FINANCE CORPORATION
 MONTHLY SERVICER REPORT — Honda Auto Receivables 2014-1 Owner Trust
 Collection Period: October 1, 2014 through October 31, 2014

Determination Date: 11/17/2014
 Payment Date: 11/21/2014

DISTRIBUTIONS SUMMARY

(A) Total Collections	\$	50,280,421.74
(B) Service Fee	\$	957,805.31
(C) Trustee Fees	\$	0.00
(D) Class A1 Amount	\$	26,909,230.82
(E) Class A2 Amount	\$	19,437,733.08
(F) Class A3 Amount	\$	217,750.00
(G) Class A4 Amount	\$	158,600.00
(H) Certificateholders	\$	0.00
(I) Amount Deposited into Reserve Account	\$	0.00
(J) Release to seller	\$	2,599,302.53
(K) Total amount distributed	\$	50,280,421.74
(L) Amount of Draw from Reserve Account	\$	0.00
(M) Excess Amount Released from Reserve Account	\$	0.00

DISTRIBUTION TO SECURITYHOLDERS

Note Interest Distribution Amount	\$	555,343.60
Class A-1 Notes:	(\$ 0.01 per \$1,000 original principal amount)	
Class A-2 Notes:	(\$ 0.34 per \$1,000 original principal amount)	
Class A-3 Notes:	(\$ 0.56 per \$1,000 original principal amount)	
Class A-4 Notes:	(\$ 0.87 per \$1,000 original principal amount)	
Note Principal Distribution Amount		46,167,970.30
Class A-1 Notes:	(\$ 64.68 per \$1,000 original principal amount)	
Class A-2 Notes:	(\$ 37.70 per \$1,000 original principal amount)	
Class A-3 Notes:	(\$ 0.00 per \$1,000 original principal amount)	
Class A-4 Notes:	(\$ 0.00 per \$1,000 original principal amount)	
Note Interest Carryover Shortfall		0.00
Change from immediately preceding Payment Date		0.00
Class A-1 Notes:	(\$ 0.00 per \$1,000 original principal amount)	
Class A-2 Notes:	(\$ 0.00 per \$1,000 original principal amount)	
Class A-3 Notes:	(\$ 0.00 per \$1,000 original principal amount)	
Class A-4 Notes:	(\$ 0.00 per \$1,000 original principal amount)	
Note Principal Carryover Shortfall		0.00
Change from immediately preceding Payment Date		0.00
Class A-1 Notes:	(\$ 0.00 per \$1,000 original principal amount)	
Class A-2 Notes:	(\$ 0.00 per \$1,000 original principal amount)	
Class A-3 Notes:	(\$ 0.00 per \$1,000 original principal amount)	
Class A-4 Notes:	(\$ 0.00 per \$1,000 original principal amount)	
Certificate Interest Distribution Amount		0.00
	(\$ 0.00 per \$1,000 original principal amount)	
Certificate Principal Distribution Amount		0.00
	(\$ 0.00 per \$1,000 original principal amount)	
Certificate Interest Carryover Shortfall		0.00
Change from immediately preceding Payment Date		0.00
	(\$ 0.00 per \$1,000 original principal amount)	
Certificate Principal Carryover Shortfall		0.00
Change from immediately preceding Payment Date		0.00
	(\$ 0.00 per \$1,000 original principal amount)	

PORTFOLIO AND SECURITY SUMMARY

<u>XIV. POOL BALANCES AND PORTFOLIO INFORMATION</u>	Beginning of Period	End of Period
(A) Balances and Principal Factors		
(i) Aggregate Balance of Notes	\$ 1,110,904,828.89	\$ 1,064,736,858.59
(ii) Note Pool Factor	0.7406032	0.7098246
(iii) Class A-1 Notes Balance	26,904,828.89	0.00
(iv) Class A-1 Notes Pool Factor	0.0646751	0.0000000
(v) Class A-2 Notes Balance	511,000,000.00	491,736,858.59
(vi) Class A-2 Notes Pool Factor	1.0000000	0.9623031
(vii) Class A-3 Notes Balance	390,000,000.00	390,000,000.00
(viii) Class A-3 Notes Pool Factor	1.0000000	1.0000000
(ix) Class A-4 Notes Balance	183,000,000.00	183,000,000.00
(x) Class A-4 Notes Pool Factor	1.0000000	1.0000000
(xi) Certificates Balance	38,461,539.71	38,461,539.71
(xii) Certificates Pool Factor	1.0000000	1.0000000
(xiii) Total Principal Balance of Notes and Certificates	1,149,366,368.60	1,103,198,398.30
(B) Portfolio Information		
(i) Weighted Average Coupon (WAC)	2.18%	2.18%
(ii) Weighted Average Remaining Maturity (WAM)	39.59 months	38.69 months
(iii) Remaining Number of Receivables	77,525	76,399
(iv) Portfolio Receivable Balance	\$ 1,149,366,368.60	\$ 1,103,198,398.30
(C) Outstanding Advance Amount	\$ 142,937.55	\$ 117,378.22

SERVICER'S CERTIFICATE
 AMERICAN HONDA FINANCE CORPORATION
 MONTHLY SERVICER REPORT — Honda Auto Receivables 2014-1 Owner Trust
 Collection Period: October 1, 2014 through October 31, 2014

Determination Date: 11/17/2014
 Payment Date: 11/21/2014

SUMMARY OF ACCOUNTS

XV. RECONCILIATION OF RESERVE ACCOUNT

(A) Beginning Reserve Account Balance	\$	3,846,153.85
(B) Draws		0.00
(i) Draw for Servicing Fee		0.00
(ii) Draw for Interest		0.00
(iii) Draw for Realized Losses		0.00
(C) Excess Interest Deposited into the Reserve Account		0.00
(D) Reserve Account Balance Prior to Release		3,846,153.85
(E) Reserve Account Required Amount		3,846,153.85
(F) Final Reserve Account Required Amount		3,846,153.85
(G) Excess Reserve Account Amount		0.00
(H) Release of Reserve Account Balance to Seller		0.00
(I) Ending Reserve Account Balance		3,846,153.85

XVI. RECONCILIATION OF YIELD SUPPLEMENT ACCOUNT

(A) Beginning Yield Supplement Account Balance		36,965,414.74
(B) Investment Earnings		1,957.97
(C) Investment Earnings Withdraw		0.00
(D) Additional Yield Supplement Amounts		0.00
(E) Yield Supplement Deposit Amount		2,273,009.59
(F) Release of Yield Supplement Account Balance to Seller		0.00
(G) Ending Yield Supplement Account Balance		34,694,363.12

XVII. NET LOSS AND DELINQUENCY ACCOUNT ACTIVITY

(A) Liquidated Contracts		
(i) Liquidation Proceeds	\$	241,456.58
(ii) Recoveries on Previously Liquidated Contracts		7,907.49
(B) Aggregate Net Losses for Collection Period		242,939.70
(C) Net Loss Rate for Collection Period (annualized)		0.26%
(D) Cumulative Net Losses for all Periods		1,076,637.85
	# Units	Dollar Amount
(E) Delinquent Receivables		
(i) 31-60 Days Delinquent	1,017	1.33% \$ 16,355,024.92 1.48%
(ii) 61-90 Days Delinquent	156	0.20% \$ 2,500,238.14 0.23%
(iii) 91 Days or More Delinquent	28	0.04% \$ 542,210.48 0.05%

XVIII. REPOSSESSION ACTIVITY

	# Units	Dollar Amount
(A) Vehicles Repossessed During Collection Period	20	0.03% \$ 348,437.73 0.03%
(B) Total Accumulated Repossessed Vehicles in Inventory	30	0.04% \$ 530,144.42 0.05%

XIX. NET LOSS AND DELINQUENCY RATIOS

(A) Ratio of Net Losses to the Pool Balance as of Each Collection Period		
(i) Second Preceding Collection Period		0.22%
(ii) Preceding Collection Period		0.17%
(iii) Current Collection Period		0.26%
(iv) Three Month Average (Avg(i,ii,iii))		0.22%
(B) Ratio of Balance of Contracts Delinquent 61 Days or More to the Outstanding Balance of Receivables.		
(i) Second Preceding Collection Period		0.31%
(ii) Preceding Collection Period		0.28%
(iii) Current Collection Period		0.28%
(iv) Three Month Average (Avg(i,ii,iii))		0.29%

I hereby certify that the servicing report provided is true and accurate to the best of my knowledge.

/s/ Paul Honda
 Mr. Paul Honda
 Vice President-Finance & Administration and
 Assistant Secretary