

January 18, 2006

Lawrence D. Rubenstein
General Counsel
Wells Fargo Asset Securities Corporation
c/o Wells Fargo Bank, N.A.
530 Fifth Avenue, 15th Floor
New York, New York 10036

Re: Wells Fargo Asset Securities Corporation
File No. 333-129159, Amendment No. 1
Filed December 21, 2006

Dear Mr. Rubenstein,

We have reviewed your submission and have the following comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with supplemental information so we may better understand your disclosure. After reviewing this information, we may or may not raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or on any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

General

1. We note your response to prior comment 3. However, unqualified legal and tax opinions must be filed at the time of takedown. Please revise accordingly. Also, please confirm that you will disclose all material terms of the finalized agreements in the final prospectus filed pursuant to Securities Act Rule 424(b).

Mortgage Loan Underwriting, page S-41

2. We note your response to our prior comment 16. Please disclose here the portion of your response that indicates "to the extent that a transaction contains mortgage loans for which exceptions to underwriting criteria were granted and the Registrant concludes that such exceptions would be material to investors in the related securities, such exceptions to the underwriting criteria will be disclosed in the applicable prospectus supplement" or a similar language that clarifies this point.

Compensation and Payment of Expenses of the Master Servicer, Servicer and Trustee, page S-49

3. Please disclose if there are any restrictions on the ability to change a fee or expense amount, if applicable. Refer to the last sentence of Item 1113(c).

Optional Purchase of All Mortgage Loans, page 9

4. We have referred your response to prior comment 25 to the Division of Investment Management. They may have further comment.

Part II

Exhibit 4.1

5. Refer to Exhibit P. Please revise the language of the Form of Sarbanes-Oxley Certification to conform to the language as set forth under Item 601(b)(31)(ii) of Regulation S-K.

Exhibit 5.1

6. Please revise to clarify that the certificates will be binding obligations of the issuer.

Exhibit 8.1

7. Refer to the fourth paragraph. Please delete the last sentence since a separate tax opinion needs to be filed at the time of each takedown.

Closing

Please amend your submission in response to these comments. Marked copies of the amendments greatly facilitate our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested supplemental information. Detailed cover letters greatly facilitate our review.

You may contact Mathew C. Bazley at (202) 551-3382 with any questions or you may reach me at (202) 551-3348.

Sincerely,

Jennifer G. Williams
Special Counsel

cc: Via facsimile: (212) 504-6666
Jordon M. Schwarz
Cadwalader, Wickersham & Taft LLP
One World Financial Center
New York, NY 10281

Wells Fargo Asset Securities Corporation
January 18, 2006