

Mailstop 3561

May 11, 2007

Via U.S. Mail

Marcie E. Copson-Hall
Senior Vice President
FIA Card Services, National Association
1100 N. King Street
Wilmington, DC 19884-0781

**Re: BA Credit Card Trust
Form 10-K for the fiscal year ended June 30, 2006
Filed September 28, 2006**

**Form 10-D for the monthly distribution period from April 1, 2006 to April
30, 2006 Filed May 15, 2006
File No. 333-50316-02**

Dear Ms. Copson-Hall,

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Max A. Webb
Assistant Director

cc: Michael H. Mitchell, Esq.
Orrick, Herrington & Sutcliffe LLP
via facsimile: 202-339-8500