



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

DIVISION OF CORPORATION FINANCE  
MAIL STOP 3561

January 14, 2010

Via U.S. Mail

Joe Novak  
Secretary  
Bond Trust Products LLC  
One North LaSalle Street, Suite 3500  
Chicago, IL 60602

**Re: Bond Trust Products Trust A**  
**Form 10-K for the fiscal year ended December 31, 2006**  
**Filed March 7, 2007**  
**File no. 001-32519**

Dear Mr. Novak:

We have completed our review of your Form 10-K and, without necessarily concurring with your comment responses and assuming you proceed with and complete the Securities Act deregistration and Exchange Act reporting suspension process outlined in your November 5, 2009 letter, have no further comments at this time.

Sincerely,

Amanda Ravitz  
Branch Chief – Legal

cc: Anna T. Pinedo, Esq.  
Morrison & Foerster LLP  
Fax: (212) 468-7900