

Mail Stop 3561

January 10, 2008

Via Fax and U.S. Mail

Robert McGinnis  
President  
Financial Asset Securities Corp.  
600 Steamboat Road  
Greenwich, CT 06830

**Re: Fremont Home Loan Trust 2006-2**  
**Form 10-K for the fiscal year ended December 31, 2006**  
**Filed April 2, 2007**  
**File No. 333-130961-02**

Dear Mr. McGinnis,

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