

Mailstop 3561

August 6, 2007

Via U.S. Mail & Facsimile (212) 805-1024

Mr. John Brown
Senior Vice President
Wells Fargo Bank, N.A.
9062 Annapolis Road
Columbia, MD 21045

**Re: Wells Fargo Home Equity Asset-Backed Securities 2006-1 Trust
Form 10-K for the fiscal year ended December 31, 2006
Filed March 30, 2007
File No. 333-131594-01**

Dear Mr. Brown,

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: Via Facsimile (212) 805-1024
Lawrence Rubenstein, Esq.
Wells Fargo Securities Corporation