

Mail Stop 3561

July 24, 2007

Via Fax and U.S. Mail

N. Joshua Adler  
President and Chief Executive Officer  
CWALT, Inc.  
c/o Countrywide Home Loans Servicing LP  
4500 Park Granada  
Calabasas, California

**Re: Alternative Loan Trust Resecuritization 2006-22R  
Form 10-K for the fiscal year ended December 31, 2006  
Filed March 27, 2007  
File No. 333-131630-28**

Dear Mr. Adler,

We have reviewed your filing 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 information so we may better understand your disclosure. After reviewing this information, we may 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 any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Form 10-K

Item 1119 of Regulation AB, Affiliations and certain Relationships and Related Transactions

1. We note the explanation that no Item 1119 information is provided in the Form 10-K because the information was previously filed in the prospectus supplement. We cannot locate this section, which should be separately captioned in the prospectus supplement. Please advise or revise.

Signatures

2. Please revise the signature block of your Form 10-K to clearly indicate that Mr. Adler is the senior officer in charge of securitization of the depositor. See General Instruction J(3) to Form 10-K. Additionally, please make the corresponding change to your Section 302 certification. See footnote 1 to Item 601(b)(31)(ii) of Regulation S-K.

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As appropriate, please amend your filing and respond to these comments within 10 business days or tell us when you will provide us with a response. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

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Please contact H. Yuna Peng at (202) 551-3391 or Rolaine Bancroft at (202) 551-33313 with any questions.

Sincerely,

Max A. Webb  
Assistant Director

cc: Via Facsimile (212) 839-5599  
R.J. Carlson, Esq.