

Mail Stop 3561

November 29, 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 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