

Mail Stop 3561

June 26, 2007

Via U.S. Mail & Facsimile (617) 638-2100

John Hupalo

Vice President

The National Collegiate Student Loan Trust 2006-2

c/o The National Collegiate Funding LLC

800 Boylston Street, 34<sup>th</sup> Floor

Boston, MA 02199-8157

**Re: The National Collegiate Student Loan Trust 2006-2  
Form 10-K for the fiscal year ended June 30, 2006  
Filed September 28, 2006  
File No. 333-113336-02**

Dear Mr. Hupalo,

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Please contact Joshua Ravitz at (202) 551-4817 with any other questions.

Sincerely,

Max A. Webb  
Assistant Director

cc: Via Facsimile (617) 638-2100  
Mr. John Hupalo