

Mail Stop 3561

July 24, 2007

Via U.S. Mail

Peter Cookson
Senior Vice President
Banc of America Commercial Mortgage Inc.
214 North Tryon Street
NC-027-22-03
Charlotte, NC 28255

**Re: Banc of America Commercial Mortgage Trust 2006-2
Form 10-K for the fiscal year ended December 31, 2006
Filed March 29, 2007
File no. 333-130755-01**

Dear Mr. Cookson,

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: Henry A. LaBrun, Esq.
Cadwalader, Wickersham & Taft LLP
via facsimile: (704) 348-5200