



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

Mailstop 3561

April 4, 2008

Via U.S. Mail

E. Todd Whittemore
Executive Vice President, Master Servicing
Aurora Loan Services LLC
First Franklin Mortgage Loan Trust 2006-FF12
745 Seventh Avenue, 7th Floor
New York, New York

Re: First Franklin Mortgage Loan Trust 2006-FF 12
Form 10-K for the fiscal year ended December 31, 2006
Filed March 30, 2007
File No. 333-133985-04

Dear Mr. Whittemore,

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: Edward E. Gainor, Esq.
McKee Nelson
Fax: (202) 775-8586