



DIVISION OF
CORPORATION FINANCE

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

Mailstop 3561

October 22, 2007

Via U.S. Mail

E. Todd Whittimore
Executive Vice President, Aurora Loan Services LLC
Lehman XS Trust 2006-13
745 Seventh Avenue, 7th Floor
New York, NY 10119

Re: Lehman XS Trust 2006-13
Form 10-K for the fiscal year ended December 31, 2006
Filed March 30, 2007
File no. 333-133985-06

Dear Mr. Whittimore,

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

Sincerely,

Rolaine S. Bancroft
Attorney Advisor

cc: Edward E. Gainor, Esq.
McKee Nelson LLP
via facsimile: 202-775-8586