



DIVISION OF  
CORPORATION FINANCE

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

Mailstop 3561

November 2, 2007

Via U.S. Mail

Ken Frye  
Senior Vice President Loan Servicing  
Wilshire Credit Corporation  
P.O. Box 8517  
Portland, OR 97207-8517

**Re: Merrill Lynch Mortgage Investors Trust, Series 2006-SD1  
Form 10-K for the fiscal year ended December 31, 2006  
Filed March 30, 2007  
File No. 333-130545-24**

Dear Mr. Frye,

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: Eric P. Iversen, Esq.  
Dechert LLP  
via facsimile: 212-314-0038