

**Merrill Lynch Mortgage Investors Trust
Mortgage Loan Asset-Backed Certificates
Series 2006-SD1**

Revised Date: 03-Jan-07

Distribution Date: 26-Dec-06

ABN AMRO Acct : 724064.1

Payment Date: 26-Dec-06	Content:	Pages	Contact Information:
Prior Payment: 27-Nov-06	Statement to Certificate Holders	2	Analyst: Kalan Jablonski 714.259.6240 kalan.jablonski@abnamro.com
Next Payment: 25-Jan-07	Statement to Certificate Holders (Factors)	3	Administrator: Robert Waddell 312.904.6257 robert.waddell@abnamro.com
Record Date: 30-Nov-06	Pool/Non-Pool Funds Cash Reconciliation	4	LaSalle Website: www.etrustee.net
Distribution Count: 4	Cash Reconciliation Summary	5	Outside Parties To The Transaction
Closing Date: 12-Sep-06	Pool Detail and Performance Indicators	6	Issuer: Merrill Lynch & Company- Asset Backed Sec. Group
First Pay. Date: 25-Sep-06	Bond Interest Reconciliation Part I	7	Depositor: Merrill Lynch Mortgage Investors, Inc.
Rated Final Payment Date: 25-Jan-47	Bond Interest Reconciliation Part II	8	Underwriter: Merrill Lynch & Company- Asset Backed Sec. Group
Determination Date: 1-Dec-06	Bond Principal Reconciliation	9	Master Servicer: Wilshire Credit Corporation
Delinq Method: OTS	Rating Information	10	Rating Agency: Moody's Investors Service, Inc./Standard & Poor's
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***Distribution Date: 26-Dec-06
Bond Payments***

Class	CUSIP	Original Face Value (1)	Beginning Certificate Balance	Principal Payment	Principal Adjustment or Loss	Deferred Interest	Ending Certificate Balance	Interest Payment (2)	Interest Adjustment	Pass-Through Rate
A	59023JAA5	107,939,000.00	97,671,279.63	2,683,728.06	0.00	0.00	94,987,551.57	440,605.99	0.00	5.6000000000%
M-1	59023JAB3	14,403,000.00	14,403,000.00	0.00	0.00	0.00	14,403,000.00	66,945.94	0.00	5.7700000000%
M-2	59023JAC1	15,561,000.00	15,561,000.00	0.00	0.00	0.00	15,561,000.00	75,462.21	0.00	6.0200000000%
M-3	59023JAD9	6,787,000.00	6,787,000.00	0.00	0.00	0.00	6,787,000.00	39,747.31	0.00	7.2700000000%
B	59023JAE7	9,933,000.00	9,933,000.00	0.00	0.00	0.00	9,933,000.00	57,942.50	0.00	7.0000000000%
C	59023JAG2	165,560,299.20 N	155,447,247.63	0.00	0.00	0.00	152,763,519.57	306,063.78	41,375.57	N/A
P	59023JAH0	0.00	0.00	0.00	0.00	0.00	0.00	36,026.85	36,026.85	N/A
R	59023JAF4	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
Total		154,623,100.00	144,355,279.63	2,683,728.06	0.00	0.00	141,671,551.57	1,022,794.58	77,402.42	
Total P&I Payment								3,706,522.64		

(1) N denotes notional balance not included in total (2) Accrued Interest plus/minus Interest Adjustment minus Deferred Interest equals Interest Payment



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Statement to Certificate Holders (FACTORS)
Bond Payments

Class	CUSIP	Original Face Value	Beginning Certificate Balance *	Principal Payment *	Principal Adjustment or Loss	Deferred Interest *	Ending Certificate Balance *	Interest Payment *	Interest Adjustment*	Next Rate **
A	59023JAA5	107,939,000.00	904.874786963	24.863377093	0.000000000	0.000000000	880.011409870	4.081990661	0.000000000	5.630000000%
M-1	59023JAB3	14,403,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	4.648055266	0.000000000	5.800000000%
M-2	59023JAC1	15,561,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	4.849444766	0.000000000	6.050000000%
M-3	59023JAD9	6,787,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	5.856388684	0.000000000	7.300000000%
B	59023JAE7	9,933,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	5.833333333	0.000000000	7.000000000%
C	59023JAG2	165,560,299.20 N	938.916203831	0.000000000	0.000000000	0.000000000	922.706230347	1.848654427	0.249912390	N/A
P	59023JAH0	0.00	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	N/A
R	59023JAF4	100.00	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	N/A

* Per \$1,000 of Original Face Value ** Estimated



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Cash Reconciliation Summary***

Pool Source of Funds		Non-Pool Source of Funds	
Interest Summary		Supplemental Interest Trust	
Interest Summary		Net Swap Payments received	0.00
Scheduled Interest	1,010,155.62	Net Swap Payments paid	0.00
Fees	64,823.52		
Remittance Interest	945,332.10	Swap Termination Payments received	0.00
Other Interest Proceeds/Shortfalls		Swap Termination Payments paid	0.00
Prepayment Penalties	36,026.85		
Other Interest Loss	0.00	Defaulted Swap Termination Payments	0.00
Other Interest Proceeds	0.00		
Non-advancing Interest	(264.50)		
Non-Supported Interest Shortfall	0.00		
Relief Act Shortfall	0.00		
Modification Shortfall	0.00		
Other Interest Proceeds/Shortfalls	35,762.35		
Interest Adjusted	981,094.45		
Fee Summary		Cap Contracts	
Total Servicing Fees	64,698.75	Offered Certificates	0.00
Total Trustee Fees	64.77		
LPMI Fees	0.00		
Credit Manager's Fees	0.00		
Unpaid Serv Fees (Charged-off Loans)	0.00		
Misc. Fees / Trust Expense	60.00		
Insurance Premium	0.00		
Total Fees	64,823.52	Arrearages	
Advances (Principal & Interest)		Distributions to Certificates	152,221.51
Prior Month's Outstanding Advances	1,768,968.43		
Current Advances	996,751.48		
Reimbursement of Prior Advances	756,027.00		
Outstanding Advances	2,009,692.53		
		P&I Due Certificate Holders	3,706,522.65

P&I Advances as of the end of the Due Period do not reflect the amount of advances remitted by the Servicer on the Servicer Remittance Date due to additional proceeds received between the end of the Due Period and the Servicer Remittance Date and netted from the P&I Advances stated as of the end of the Due Period.



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Cash Reconciliation Summary (By Rate Type)***

	Fixed	ARM	Total
Interest Summary			
Scheduled Interest	289,569.77	720,585.85	1,010,155.62
Fees	16,376.85	48,446.66	64,823.51
Remittance Interest	273,192.91	672,139.19	945,332.11
Other Interest Proceeds/Shortfalls			
Prepayment Penalties	18,410.78	17,616.07	36,026.85
Other Interest Loss	0.00	0.00	0.00
Other Interest Proceeds	0.00	0.00	0.00
Non-advancing Interest	(23.50)	(241.00)	(264.50)
Net PPIS/Relief Act Shortfall	0.00	0.00	0.00
Modification Shortfall	0.00	0.00	0.00
Other Interest Proceeds/Shortfalls	18,387.28	17,375.07	35,762.35
Interest Adjusted	291,580.19	689,514.26	981,094.46
Principal Summary			
Scheduled Principal Distribution	34,813.89	49,052.15	83,866.04
Curtailments	1,821.48	5,954.41	7,775.89
Prepayments in Full	1,170,403.55	1,312,827.96	2,483,231.51
Liquidation Proceeds	(1,666.75)	0.00	(1,666.75)
Repurchase Proceeds	0.00	0.00	0.00
Other Principal Proceeds	0.00	0.00	0.00
Less Mod Losses	0.00	0.00	0.00
Remittance Principal	1,205,372.17	1,367,834.52	2,573,206.69
Fee Summary			
Total Servicing Fees	16,342.44	48,356.30	64,698.74
Total Trustee Fees	16.41	48.36	64.77
LPMI Fees	0.00	0.00	0.00
Misc. Fees	18.00	42.00	60.00
Total Fees	16,376.85	48,446.66	64,823.51
Beginning Principal Balance	39,392,117.29	116,055,130.34	155,447,247.63
Ending Principal Balance	38,076,223.75	114,687,295.82	152,763,519.57



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Pool Detail and Performance Indicators Total (All Loans)

Pool Detail				Performance Indicators				Misc/Additional Information			
Pool Level Information				Factors Impacting Principal Payment Rules				WA Rates/Life			
Historical	Amount	Count		Delinquency Levels	Num	Den	%		Fixed	Adj	Overall
Cut-off Pool Balance	165,560,299.20	1,301		3 mo. Rolling Average	28,756,879	155,229,655	18.55%	WAC - Remit Current	8.38%	6.95%	7.31%
Cum Scheduled Principal	335,500.36			6 mo. Rolling Average	26,700,026	156,526,701	17.11%	WAC - Remit Original	8.41%	6.92%	7.29%
Cum Unscheduled Principal	12,339,088.41			12 mo. Rolling Average	26,700,026	156,526,701	17.11%	WAC - Current	8.82%	7.45%	7.80%
Cum Liquidations	122,190.86			Loss Levels	Amount	Count		WAC - Original	8.91%	7.42%	7.79%
Cum Repurchases	0.00			3 mo. Cum Loss	110,571.37	4		WAL - Current	267.09	345.44	325.91
				6 mo. Cum loss	122,188.05	5		WAL - Original	270.76	348.30	328.90
				12 mo. Cum Loss	122,188.05	5					
Current	Amount	Count	%								
Beginning Pool	155,447,247.63	1,230	93.89%	Triggers				Current Index Rate			
Scheduled Principal	83,866.04		0.05%					Next Index Rate			
Unscheduled Principal	2,491,007.40	17	1.50%								
Liquidations	108,854.62	4	0.07%	> Delinquency Trigger Event ⁽²⁾				Prepayment Charges			
Repurchases	0.00	0	0.00%	Delinquency Event Calc ⁽¹⁾							
Ending Pool	152,763,519.57	1,209	92.27%								
				> Loss Trigger Event? ⁽³⁾							
				Cumulative Loss							
				> Overall Trigger Event?				NO			
Ending Actual Balance	152,939,583.58										
Average Loan Balance	126,355.27										
								Pool Composition			
Current Loss Detail	Amount			Step Down Date				Properties			
Liquidation	108,854.62			Distribution Count				Balance			
Realized Loss	110,521.37							% /Score			
Realized Loss Adjustment	0.00			Required Percentage ⁽⁴⁾				Cut-off LTV			
Net Liquidation	(1,666.75)			Step Down % ⁽⁵⁾				140,026,649.32			
				% of Required Percentage ⁽⁶⁾				84,863,845.42			
								51.26%			
								75.71%			
								96.53%			
Credit Enhancement	Amount	%		> Step Down Date?				NO			
Original OC	10,937,199.20	6.61%		Extra Principal				FICO			
Target OC	11,091,968.00	6.70%		Cumulative Extra Principal				374			
Beginning OC	11,091,968.00			OC Release				804			
Ending OC	11,091,968.00							587.68			
Most Senior Certificates	97,671,279.63										

Legend: (1) 60 Days+, REO, BK, F/C % (3) Condn: Cum Loss > specified thresholds (5) Defined Benchmark
(2) (1) > (6) * (4), then TRUE (4) OC Amount / Ending Pool Bal (6) Defined Benchmark (Used in Delinq Event Calc)
Note: Delinquency and Loss Event Triggers may be flagged as "Yes" prior to the Step Down Date on account of the percentage thresholds being breached.



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Bond Interest Reconciliation***

-- Accrual --					----- Recovered -----					----- Outstanding -----				
Class	Method	Days	Opening Balance	Pass-Thru Rate	Accrual Certificate Interest	Total Interest Additions	Total Interest Deductions	Distributable Certificate Interest	Interest Payment Amount	Interest Carry- Forward Amount	Floating Rate Certificate Carry- Over	Interest Carry- Forward Amount	Floating Rate Certificate Carry- Over	Net Cap Rate in Effect Y/N
A	Act/360	29	97,671,279.63	5.600000000%	440,605.99	0.00	0.00	440,605.99	440,605.99	0.00	0.00	0.00	0.00	No
M-1	Act/360	29	14,403,000.00	5.770000000%	66,945.94	0.00	0.00	66,945.94	66,945.94	0.00	0.00	0.00	0.00	No
M-2	Act/360	29	15,561,000.00	6.020000000%	75,462.21	0.00	0.00	75,462.21	75,462.21	0.00	0.00	0.00	0.00	No
M-3	Act/360	29	6,787,000.00	7.270000000%	39,747.31	0.00	0.00	39,747.31	39,747.31	0.00	0.00	0.00	0.00	No
B	30/360	30	9,933,000.00	7.000000000%	57,942.50	0.00	0.00	57,942.50	57,942.50	0.00	0.00	0.00	0.00	No
C			155,447,247.63	N/A	264,688.21	152,221.51	0.00	592,399.31	306,063.78	0.00	0.00	0.00	0.00	N/A
P			0.00	N/A	0.00	36,026.85	0.00	36,026.85	36,026.85	0.00	0.00	0.00	0.00	N/A
R	Act/360	29	0.00	5.600000000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
Total			144,355,279.63		945,392.16	188,248.36	0.00	1,309,130.11	1,022,794.58	0.00	0.00	0.00	0.00	



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Bond Interest Reconciliation***

----- Additions -----													----- Deductions -----			
Class	Record Date	Prior Interest Due Date	Current Interest Due Date	Supplemental Interest Trust	Payments From Cap Contracts	Prepayment Premiums	Interest Carry-Forward	Floating Rate Certificate Carry-Over	Other Interest Proceeds ⁽¹⁾	Non-Supported Interest Shortfall	Interest Carry-Forward ⁽²⁾	Floating Rate Certificate Carry-Over				
A	30-Nov-06	27-Nov-06	26-Dec-06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
M-1	30-Nov-06	27-Nov-06	26-Dec-06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
M-2	30-Nov-06	27-Nov-06	26-Dec-06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
M-3	30-Nov-06	27-Nov-06	26-Dec-06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
B	30-Nov-06	1-Nov-06	1-Dec-06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
C	30-Nov-06	1-Nov-06	1-Dec-06	0.00	0.00	0.00	0.00	0.00	152,221.51	0.00	0.00	0.00				
P	30-Nov-06	1-Nov-06	1-Dec-06	0.00	0.00	36,026.85	0.00	0.00	0.00	0.00	0.00	0.00				
R	30-Nov-06	27-Nov-06	26-Dec-06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
Total				0.00	0.00	36,026.85	0.00	0.00	152,221.51	0.00	0.00	0.00				

⁽¹⁾ Other Interest Proceeds are additional interest amounts specifically allocated to the bond(s) and used in determining the bonds Distributable Interest.

⁽²⁾ Interest Carry-Forward Shortfall is unpaid interest with interest thereon.

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***Distribution Date: 26-Dec-06
Bond Principal Reconciliation***

----- Losses -----														- Credit Support -	
Class	Original Class Balance	Beginning Class Balance	Scheduled Principal Payment	Unscheduled Principal Payment	Extra Principal Payment	Prior Loss Reimburs.	Current Losses	Cumulative Losses	Interest on Losses	Ending Class Balance	Rated Final Maturity	Original	Current		
A	107,939,000.00	97,671,279.63	83,866.04	2,489,340.65	110,521.37	0.00	0.00	0.00	0.00	94,987,551.57	25-Jan-47	34.80%	37.82%		
M-1	14,403,000.00	14,403,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,403,000.00	25-Jan-47	26.10%	28.39%		
M-2	15,561,000.00	15,561,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,561,000.00	25-Jan-47	16.71%	18.21%		
M-3	6,787,000.00	6,787,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,787,000.00	25-Jan-47	12.61%	13.76%		
B	9,933,000.00	9,933,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,933,000.00	25-Jan-47	6.61%	7.26%		
C	165,560,299.20	155,447,247.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	152,763,519.57	25-Jan-47	N/A	N/A		
P	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25-Jan-47	N/A	N/A		
R	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25-Jan-47	34.80%	N/A		
Total	154,623,100.00	144,355,279.63	83,866.04	2,489,340.65	110,521.37	0.00	0.00	0.00	0.00	141,671,551.57					



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Ratings Information***

		----- Original Ratings -----				----- Ratings Change / Change Date ⁽¹⁾ -----			
Class	CUSIP	Fitch	Moody's	DBRS	S&P	Fitch	Moody's	DBRS	S&P
A	59023JAA5	NR	Aaa	NR	AAA				
M-1	59023JAB3	NR	Aa2	NR	AA+				
M-2	59023JAC1	NR	A2	NR	AA-				
M-3	59023JAD9	NR	Baa2	NR	A				
B	59023JAE7	NR	Ba2	NR	BBB-				
C	59023JAG2	NR	NR	NR	NR				
P	59023JAH0	NR	NR	NR	NR				
R	59023JAF4	NR	NR	NR	AAA				

NR - Designates that the class was not rated by the rating agency.

⁽¹⁾ Changed ratings provided on this report are based on information provided by the applicable rating agency via electronic transmission. It shall be understood that this transmission will generally have been provided to LaSalle within 30 days of the payment date listed on this statement. Because ratings may have changed during the 30 day window, or may not be being provided by the rating agency in an electronic format and therefore not being updated on this report, LaSalle recommends that investors obtain current rating information directly from the rating agency.



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Asset-Backed Facts ~ 15 Month Historical Loan Status Summary Part I (as of Cut-Off)***

Distribution Date	Count	Current Balance	Delinq 1 Month Count	Delinq 1 Month Balance	Delinq 2 Months Count	Delinq 2 Months Balance	Delinq 3+ Months Count	Delinq 3+ Months Balance	Bankruptcy Count	Bankruptcy Balance	Foreclosure Count	Foreclosure Balance	REO Count	REO Balance
Total (All Loans)														
26-Dec-06	880	106,741,804	93	14,155,168	51	8,167,903	60	5,833,488	53	5,086,052	64	11,796,914	8	982,189
27-Nov-06	917	111,582,709	101	15,212,836	52	7,310,113	54	6,323,892	55	5,795,354	50	9,143,610	1	78,735
25-Oct-06	953	115,940,778	104	15,785,032	56	8,325,738	39	5,798,724	46	4,948,084	43	6,679,841	0	0
25-Sep-06	986	120,954,080	120	18,934,293	53	8,001,999	35	4,232,576	49	5,687,579	20	2,607,313	0	0

Total (All Loans)														
26-Dec-06	72.79%	69.87%	7.69%	9.27%	4.22%	5.35%	4.96%	3.82%	4.38%	3.33%	5.29%	7.72%	0.66%	0.64%
27-Nov-06	74.55%	71.78%	8.21%	9.79%	4.23%	4.70%	4.39%	4.07%	4.47%	3.73%	4.07%	5.88%	0.08%	0.05%
25-Oct-06	76.79%	73.62%	8.38%	10.02%	4.51%	5.29%	3.14%	3.68%	3.71%	3.14%	3.46%	4.24%	0.00%	0.00%
25-Sep-06	78.07%	75.40%	9.50%	11.80%	4.20%	4.99%	2.77%	2.64%	3.88%	3.55%	1.58%	1.63%	0.00%	0.00%

Delinquency Balances are Exclusive of REO, Foreclosures and Bankruptcies.



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Distribution Date	Count	Current Balance	Delinq 1 Month Count	Delinq 1 Month Balance	Delinq 2 Months Count	Delinq 2 Months Balance	Delinq 3+ Months Count	Delinq 3+ Months Balance	Bankruptcy Count	Bankruptcy Balance	Foreclosure Count	Foreclosure Balance	REO Count	REO Balance
Fixed														
26-Dec-06	474	29,874,794	35	2,516,657	22	1,750,377	34	1,586,168	23	996,332	13	1,351,895	0	0
27-Nov-06	490	31,633,016	44	3,010,766	20	1,622,678	27	1,101,879	24	1,343,893	8	679,886	0	0
25-Oct-06	511	32,801,110	40	2,972,693	21	1,271,846	17	741,711	18	883,161	10	949,640	0	0
25-Sep-06	519	32,261,696	48	4,332,465	20	1,598,797	17	946,072	18	852,234	4	155,275	0	0

Fixed														
26-Dec-06	78.87%	78.46%	5.82%	6.61%	3.66%	4.60%	5.66%	4.17%	3.83%	2.62%	2.16%	3.55%	0.00%	0.00%
27-Nov-06	79.93%	80.30%	7.18%	7.64%	3.26%	4.12%	4.40%	2.80%	3.92%	3.41%	1.31%	1.73%	0.00%	0.00%
25-Oct-06	82.82%	82.79%	6.48%	7.50%	3.40%	3.21%	2.76%	1.87%	2.92%	2.23%	1.62%	2.40%	0.00%	0.00%
25-Sep-06	82.91%	80.36%	7.67%	10.79%	3.19%	3.98%	2.72%	2.36%	2.88%	2.12%	0.64%	0.39%	0.00%	0.00%

Delinquency Balances are Exclusive of REO, Foreclosures and Bankruptcies.



**Merrill Lynch Mortgage Investors Trust
Mortgage Loan Asset-Backed Certificates
Series 2006-SD1**

Revised Date: 03-Jan-07

***Distribution Date: 26-Dec-06
Asset-Backed Facts ~ 15 Month Historical Loan Status Summary Part I (as of Cut-Off)***

Distribution Date	Count	Current Balance	Delinq 1 Month Count	Delinq 1 Month Balance	Delinq 2 Months Count	Delinq 2 Months Balance	Delinq 3+ Months Count	Delinq 3+ Months Balance	Bankruptcy Count	Bankruptcy Balance	Foreclosure Count	Foreclosure Balance	REO Count	REO Balance
ARM														
26-Dec-06	406	76,867,010	58	11,638,511	29	6,417,526	26	4,247,320	30	4,089,720	51	10,445,019	8	982,189
27-Nov-06	427	79,949,693	57	12,202,070	32	5,687,435	27	5,222,013	31	4,451,461	42	8,463,724	1	78,735
25-Oct-06	442	83,139,669	64	12,812,338	35	7,053,892	22	5,057,013	28	4,064,923	33	5,730,202	0	0
25-Sep-06	467	88,692,384	72	14,601,828	33	6,403,202	18	3,286,504	31	4,835,345	16	2,452,039	0	0

ARM														
26-Dec-06	66.78%	67.02%	9.54%	10.15%	4.77%	5.60%	4.28%	3.70%	4.93%	3.57%	8.39%	9.11%	1.32%	0.86%
27-Nov-06	69.21%	68.89%	9.24%	10.51%	5.19%	4.90%	4.38%	4.50%	5.02%	3.84%	6.81%	7.29%	0.16%	0.07%
25-Oct-06	70.83%	70.54%	10.26%	10.87%	5.61%	5.99%	3.53%	4.29%	4.49%	3.45%	5.29%	4.86%	0.00%	0.00%
25-Sep-06	73.31%	73.74%	11.30%	12.14%	5.18%	5.32%	2.83%	2.73%	4.87%	4.02%	2.51%	2.04%	0.00%	0.00%

Delinquency Balances are Exclusive of REO, Foreclosures and Bankruptcies.



**Merrill Lynch Mortgage Investors Trust
Mortgage Loan Asset-Backed Certificates
Series 2006-SD1**

Revised Date: 03-Jan-07

**Distribution Date: 26-Dec-06
Asset-Backed Facts ~ 15 Month Historical Loan Status Summary Part II (as of Cut-Off)**

Distribution Date	----- In Foreclosure and Delinquent -----								----- In REO and Delinquent -----								----- In Bankruptcy and Delinquent -----							
	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance
Total (All Loans)																								
26-Dec-06	3	576,461	1	109,520	2	253,897	58	10,857,036	0	0	0	0	0	0	8	982,189	23	2,774,596	7	765,442	2	61,280	21	1,484,735
27-Nov-06	1	200,258	0	0	1	74,074	48	8,869,279	0	0	0	0	0	0	1	78,735	20	2,735,628	7	318,634	4	650,222	24	2,090,869
25-Oct-06	0	0	1	1,272	3	660,843	39	6,017,726	0	0	0	0	0	0	0	0	16	2,376,761	6	344,500	5	764,371	19	1,462,452
25-Sep-06	0	0	1	1,384	4	490,569	15	2,115,360	0	0	0	0	0	0	0	0	18	2,728,409	5	476,043	5	564,831	21	1,918,297

Total (All Loans)																								
26-Dec-06	0.00%	0.38%	0.08%	0.07%	0.17%	0.17%	4.80%	7.11%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.66%	0.64%	1.90%	1.82%	0.58%	0.50%	0.17%	0.04%	1.74%	0.97%
27-Nov-06	0.00%	0.13%	0.00%	0.00%	0.08%	0.05%	3.90%	5.71%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.08%	0.05%	1.63%	1.76%	0.57%	0.20%	0.33%	0.42%	1.95%	1.35%
25-Oct-06	0.00%	0.00%	0.08%	0.00%	0.24%	0.42%	3.14%	3.82%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.29%	1.51%	0.48%	0.22%	0.40%	0.49%	1.53%	0.93%
25-Sep-06	0.00%	0.00%	0.08%	0.00%	0.32%	0.31%	1.19%	1.32%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.43%	1.70%	0.40%	0.30%	0.40%	0.35%	1.66%	1.20%



Merrill Lynch Mortgage Investors Trust
Mortgage Loan Asset-Backed Certificates
Series 2006-SD1

Revised Date: 03-Jan-07

Distribution Date: 26-Dec-06
Asset-Backed Facts ~ 15 Month Historical Loan Status Summary Part II (as of Cut-Off)

Distribution Date	----- In Foreclosure and Delinquent -----								----- In REO and Delinquent -----								----- In Bankruptcy and Delinquent -----							
	Current #	Current Balance	31-60 Days #	31-60 Days Balance	61-90 Days #	61-90 Days Balance	90 + Days #	90 + Days Balance	Current #	Current Balance	31-60 Days #	31-60 Days Balance	61-90 Days #	61-90 Days Balance	90 + Days #	90 + Days Balance	Current #	Current Balance	31-60 Days #	31-60 Days Balance	61-90 Days #	61-90 Days Balance	90 + Days #	90 + Days Balance
Fixed																								
26-Dec-06	0	0	0	0	2	253,897	11	1,097,998	0	0	0	0	0	0	0	0	8	400,969	3	142,164	2	61,280	10	391,920
27-Nov-06	0	0	0	0	1	74,074	7	605,813	0	0	0	0	0	0	0	0	7	399,047	5	187,169	1	70,848	11	686,829
25-Oct-06	0	0	1	1,272	0	0	9	948,367	0	0	0	0	0	0	0	0	6	372,759	3	130,908	2	100,824	7	278,671
25-Sep-06	0	0	1	1,384	0	0	3	153,891	0	0	0	0	0	0	0	0	6	373,202	1	31,475	4	242,451	7	205,106

Fixed																								
26-Dec-06	0.00%	0.00%	0.00%	0.00%	0.33%	0.67%	1.83%	2.88%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.33%	1.05%	0.50%	0.37%	0.33%	0.16%	1.66%	1.03%
27-Nov-06	0.00%	0.00%	0.00%	0.00%	0.16%	0.19%	1.14%	1.54%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.14%	1.01%	0.82%	0.48%	0.16%	0.18%	1.79%	1.74%
25-Oct-06	0.00%	0.00%	0.16%	0.00%	0.00%	0.00%	1.46%	2.39%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.97%	0.94%	0.49%	0.33%	0.32%	0.25%	1.13%	0.70%
25-Sep-06	0.00%	0.00%	0.16%	0.00%	0.00%	0.00%	0.48%	0.38%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.96%	0.93%	0.16%	0.08%	0.64%	0.60%	1.12%	0.51%



**Merrill Lynch Mortgage Investors Trust
Mortgage Loan Asset-Backed Certificates
Series 2006-SD1**

Revised Date: 03-Jan-07

***Distribution Date: 26-Dec-06
Asset-Backed Facts ~ 15 Month Historical Loan Status Summary Part II (as of Cut-Off)***

Distribution Date	----- In Foreclosure and Delinquent -----								----- In REO and Delinquent -----								----- In Bankruptcy and Delinquent -----							
	Current #	Current Balance	31-60 Days #	31-60 Days Balance	61-90 Days #	61-90 Days Balance	90 + Days #	90 + Days Balance	Current #	Current Balance	31-60 Days #	31-60 Days Balance	61-90 Days #	61-90 Days Balance	90 + Days #	90 + Days Balance	Current #	Current Balance	31-60 Days #	31-60 Days Balance	61-90 Days #	61-90 Days Balance	90 + Days #	90 + Days Balance
ARM																								
26-Dec-06	3	576,461	1	109,520	0	0	47	9,759,038	0	0	0	0	0	0	8	982,189	15	2,373,628	4	623,278	0	0	11	1,092,815
27-Nov-06	1	200,258	0	0	0	0	41	8,263,466	0	0	0	0	0	0	1	78,735	13	2,336,580	2	131,465	3	579,375	13	1,404,040
25-Oct-06	0	0	0	0	3	660,843	30	5,069,358	0	0	0	0	0	0	0	0	10	2,004,003	3	213,592	3	663,547	12	1,183,781
25-Sep-06	0	0	0	0	4	490,569	12	1,961,470	0	0	0	0	0	0	0	0	12	2,355,207	4	444,568	1	322,380	14	1,713,191

ARM																								
26-Dec-06	0.00%	0.50%	0.16%	0.10%	0.00%	0.00%	7.73%	8.51%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.32%	0.86%	2.47%	2.07%	0.66%	0.54%	0.00%	0.00%	1.81%	0.95%
27-Nov-06	0.00%	0.17%	0.00%	0.00%	0.00%	0.00%	6.65%	7.12%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.16%	0.07%	2.11%	2.01%	0.32%	0.11%	0.49%	0.50%	2.11%	1.21%
25-Oct-06	0.00%	0.00%	0.00%	0.00%	0.48%	0.56%	4.81%	4.30%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.60%	1.70%	0.48%	0.18%	0.48%	0.56%	1.92%	1.00%
25-Sep-06	0.00%	0.00%	0.00%	0.00%	0.63%	0.41%	1.88%	1.63%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.88%	1.96%	0.63%	0.37%	0.16%	0.27%	2.20%	1.42%



**Merrill Lynch Mortgage Investors Trust
Mortgage Loan Asset-Backed Certificates
Series 2006-SD1**

Revised Date: 03-Jan-07

***Distribution Date: 26-Dec-06
Asset-Backed Facts ~ 15 Month Historical Payoff/Loss Summary***

Distribution Date	Ending Pool #	Ending Pool Balance	Payoffs #	Payoffs Balance	Insurance Proceeds	Substitution Proceeds	Liquidation Proceeds	Realized Losses #	Realized Losses Amount	Remaining Term Life	Curr Weighted Avg. Coupon	Remit
Total (All Loans)												
26-Dec-06	1,209	152,763,520	17	2,483,232	0.00	0.00	(1,666.75)	4	110,521	326	7.80%	7.30%
27-Nov-06	1,230	155,447,248	11	1,931,121	0.00	0.00	0.00	0	0	327	7.79%	7.29%
25-Oct-06	1,241	157,478,197	22	2,852,074	0.00	0.00	0.00	0	0	328	7.79%	7.29%
25-Sep-06	1,263	160,417,840	37	5,039,055	0.00	0.00	1,719.56	1	11,617	329	7.79%	7.29%

Fixed												
26-Dec-06	601	38,076,224	8	1,170,404	0.00	0.00	-1,666.75	4	110,521	267	8.82%	8.32%
27-Nov-06	613	39,392,117	4	187,976	0.00	0.00	0.00	0	0	270	8.86%	8.36%
25-Oct-06	617	39,620,160	9	489,651	0.00	0.00	0.00	0	0	270	8.90%	8.40%
25-Sep-06	626	40,146,539	12	812,020	0.00	0.00	1,719.56	1	11,617	271	8.91%	8.41%



Merrill Lynch Mortgage Investors Trust
Mortgage Loan Asset-Backed Certificates
Series 2006-SD1

Revised Date: 03-Jan-07

Distribution Date: 26-Dec-06
Asset-Backed Facts ~ 15 Month Historical Payoff/Loss Summary

Distribution Date	Ending Pool		Payoffs		Insurance	Substitution	Liquidation	Realized Losses		Remaining Term	Curr Weighted Avg.	
	#	Balance	#	Balance	Proceeds	Proceeds	Proceeds	#	Amount	Life	Coupon	Remit
ARM												
26-Dec-06	608	114,687,296	9	1,312,828	0.00	0.00	0.00	0	0	345	7.45%	6.95%
27-Nov-06	617	116,055,130	7	1,743,145	0.00	0.00	0.00	0	0	346	7.43%	6.93%
25-Oct-06	624	117,858,037	13	2,362,423	0.00	0.00	0.00	0	0	347	7.42%	6.92%
25-Sep-06	637	120,271,301	25	4,227,034	0.00	0.00	0.00	0	0	348	7.42%	6.92%

**Merrill Lynch Mortgage Investors Trust
Mortgage Loan Asset-Backed Certificates
Series 2006-SD1**

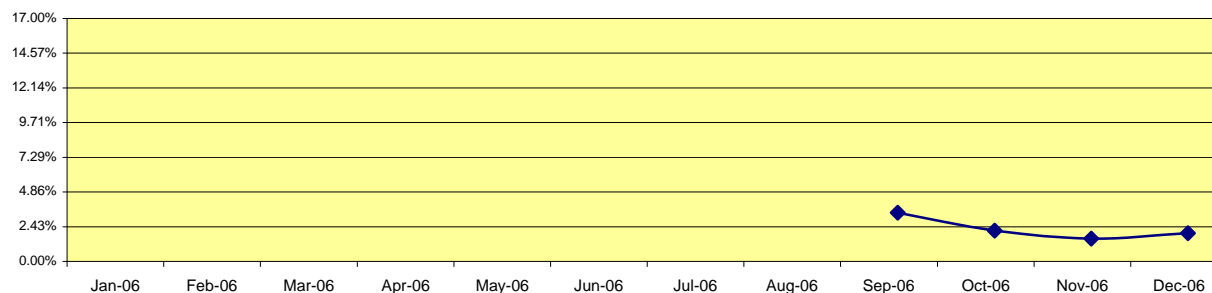
Revised Date: 03-Jan-07

**Distribution Date: 26-Dec-06
Prepayment Summary**

SMM (Single Monthly Mortality)

Total

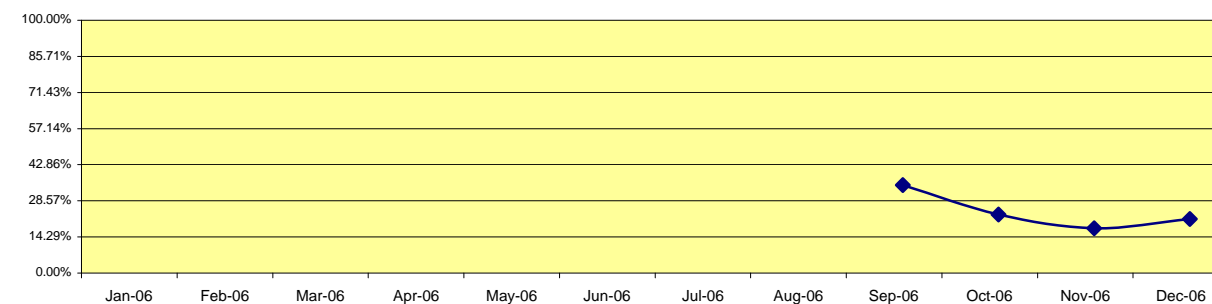
Current Period	1.60%
3-Month Average	1.54%
6-Month Average	1.92%
12-Month Average	1.92%
Average Since Cut-Off	1.92%



CPR (Conditional Prepayment Rate)

Total

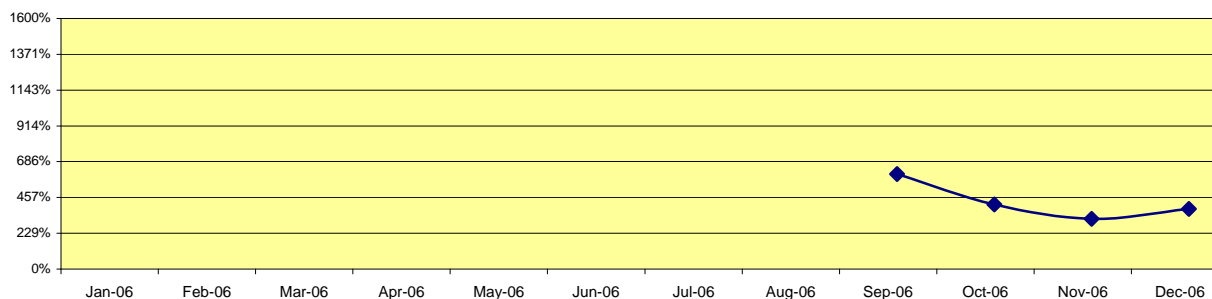
Current Period	17.62%
3-Month Average	16.96%
6-Month Average	20.48%
12-Month Average	20.48%
Average Since Cut-Off	20.48%



PSA (Public Securities Association)

Total

Current Period	294%
3-Month Average	283%
6-Month Average	341%
12-Month Average	341%
Average Since Cut-Off	341%



SMM	Single Monthly Mortality	(Partial and Full Prepayments + Repurchases + Liquidations + Other Principal Proceeds) / (Beginning Collateral Balance - Scheduled Principal)
CPR	Conditional Prepayment Rate	$1 - (1 - \text{SMM})^{12}$
PSA	Public Securities Association	$100 * \text{CPR} / (0.2 * \text{MIN}(30, \text{WAS}))$
WAS	Weighted Average Seasoning	$(\text{Original Term} - \text{Remaining Term}) * (\text{Current Scheduled Balance} / \text{Deal Scheduled Principal Balance})$

**Merrill Lynch Mortgage Investors Trust
Mortgage Loan Asset-Backed Certificates
Series 2006-SD1**

Revised Date: 03-Jan-07

***Distribution Date: 26-Dec-06
Mortgage Loan Characteristics Part I***

Distribution by Current Ending Principal Balance

Min	Max	Count	% of Total	Balance	% of Total
1,000	to 22,000	123	10.17%	1,970,647	1.29%
22,000	to 36,000	156	12.90%	4,363,547	2.86%
36,000	to 50,000	91	7.53%	3,923,841	2.57%
50,000	to 64,000	78	6.45%	4,457,992	2.92%
64,000	to 78,000	79	6.53%	5,628,925	3.68%
78,000	to 91,000	77	6.37%	6,428,966	4.21%
91,000	to 128,000	165	13.65%	17,799,764	11.65%
128,000	to 165,000	106	8.77%	15,355,812	10.05%
165,000	to 202,000	81	6.70%	14,779,777	9.67%
202,000	to 239,000	72	5.96%	15,858,226	10.38%
239,000	to 277,000	61	5.05%	15,766,304	10.32%
277,000	to 764,000	120	9.93%	46,429,719	30.39%
		1,209	100.00%	152,763,520	100.00%

Distribution by Cut-off Principal Balance

Min	Max	Count	% of Total	Balance	% of Total
1,000	to 22,000	126	9.68%	2,021,625	1.22%
22,000	to 36,000	166	12.76%	4,660,029	2.81%
36,000	to 50,000	99	7.61%	4,260,333	2.57%
50,000	to 64,000	83	6.38%	4,736,620	2.86%
64,000	to 78,000	84	6.46%	5,990,562	3.62%
78,000	to 93,000	94	7.23%	7,970,982	4.81%
93,000	to 130,000	172	13.22%	18,978,541	11.46%
130,000	to 167,000	118	9.07%	17,333,875	10.47%
167,000	to 204,000	93	7.15%	17,177,504	10.38%
204,000	to 241,000	78	6.00%	17,357,322	10.48%
241,000	to 277,000	58	4.46%	15,117,184	9.13%
277,000	to 764,000	130	9.99%	49,955,722	30.17%
		1,301	100.00%	165,560,299	100.00%

Distribution by Current Mortgage Rate

Min	Max	Count	% of Total	Balance	% of Total
2.00%	to 6.28%	121	10.01%	26,693,522	17.47%
6.28%	to 6.75%	89	7.36%	18,055,443	11.82%
6.75%	to 7.22%	97	8.02%	20,205,510	13.23%
7.22%	to 7.69%	125	10.34%	21,931,189	14.36%
7.69%	to 8.16%	81	6.70%	14,358,249	9.40%
8.16%	to 8.69%	93	7.69%	14,056,271	9.20%
8.69%	to 9.23%	70	5.79%	9,068,966	5.94%
9.23%	to 9.78%	79	6.53%	7,246,425	4.74%
9.78%	to 10.33%	99	8.19%	6,517,120	4.27%
10.33%	to 10.88%	72	5.96%	3,815,625	2.50%
10.88%	to 11.48%	159	13.15%	6,389,126	4.18%
11.48%	to 14.00%	124	10.26%	4,426,074	2.90%
		1,209	100.00%	152,763,520	100.00%

Distribution by Original Mortgage Rate

Min	Max	Count	% of Total	Balance	% of Total
2.00%	to 6.34%	130	9.99%	29,191,845	17.63%
6.34%	to 6.80%	98	7.53%	19,847,444	11.99%
6.80%	to 7.25%	132	10.15%	26,344,811	15.91%
7.25%	to 7.70%	112	8.61%	19,655,738	11.87%
7.70%	to 8.16%	86	6.61%	14,560,565	8.79%
8.16%	to 8.65%	95	7.30%	14,248,240	8.61%
8.65%	to 9.20%	87	6.69%	12,535,595	7.57%
9.20%	to 9.75%	83	6.38%	7,251,611	4.38%
9.75%	to 10.30%	101	7.76%	6,515,515	3.94%
10.30%	to 10.84%	81	6.23%	4,261,302	2.57%
10.84%	to 11.44%	152	11.68%	6,154,586	3.72%
11.44%	to 14.00%	144	11.07%	4,993,049	3.02%
		1,301	100.00%	165,560,299	100.00%



**Merrill Lynch Mortgage Investors Trust
Mortgage Loan Asset-Backed Certificates
Series 2006-SD1**

Revised Date: 03-Jan-07

***Distribution Date: 26-Dec-06
Mortgage Loan Characteristics Part II***

Distribution by Product Characteristics (Current)

Product Type	# of Loans	Ending Balance	% of Balance	WAMM	WAC
Adjustable	608	114,687,296	75.08%	345.44	7.45%
Fixed 1st Lien	143	20,100,315	13.16%	328.53	7.32%
Fixed 2nd Lien	458	17,975,909	11.77%	198.38	10.67%

Total 1,209 152,763,520 100.00%

Distribution by Product Characteristics (Cut-off)

Product Type	# of Loans	Original Principal Balance	% of Balance	WAMM	WAC
Adjustable	662	124,550,250	75.23%	361.01	7.42%
Fixed 1st Lien	152	21,740,770	13.13%	349.25	7.35%
Fixed 2nd Lien	487	19,269,279	11.64%	213.93	10.68%

Total 1,301 165,560,299 100.00%

Distribution by Property Types (Current)

Property Type	# of Loans	Ending Balance	% of Balance	WAMM	WAC
SF Unattached Dwelling	946	116,531,088	76.28%	326.39	7.82%
PUD	138	17,086,356	11.18%	320.99	7.71%
Condo - Low Facility	62	8,858,514	5.80%	319.80	7.90%
Multifamily	33	6,545,335	4.28%	338.48	7.83%
Unknown	22	3,270,355	2.14%	329.42	7.79%
Mobile Home Park	8	471,872	0.31%	302.39	7.40%

Total 1,209 152,763,520 100.00%

Distribution by Property Types (Cut-off)

Property Type	# of Loans	Ending Balance	% of Balance	WAMM	WAC
SF Unattached Dwelling	1,015	125,352,662	75.71%	342.65	7.81%
PUD	146	18,412,780	11.12%	337.78	7.69%
Condo - Low Facility	70	10,062,543	6.08%	336.26	7.72%
Multifamily	39	7,864,890	4.75%	355.41	7.83%
Unknown	23	3,392,477	2.05%	344.48	7.87%
Mobile Home Park	8	474,947	0.29%	337.85	7.40%

Total 1,301 165,560,299 100.00%



**Merrill Lynch Mortgage Investors Trust
Mortgage Loan Asset-Backed Certificates
Series 2006-SD1**

Revised Date: 03-Jan-07

***Distribution Date: 26-Dec-06
Mortgage Loan Characteristics Part II***

Distribution by Occupancy Type (Current)

Distribution by Occupancy Type (Cut-off)

Occupancy Type	# of Loans	Ending Balance	% of Balance	WAMM	WAC	Occupancy Type	# of Loans	Ending Balance	% of Balance	WAMM	WAC
Owner Occupied - Primary Residence	1,168	147,786,409	96.74%	325.52	7.80%	Owner Occupied - Primary Residence	1,253	159,720,900	96.47%	341.98	7.78%
Non-Owner Occupied	39	4,880,163	3.19%	337.35	8.08%	Non-Owner Occupied	46	5,741,912	3.47%	352.22	8.01%
Owner Occupied - Secondary Residence	2	96,948	0.06%	338.98	5.67%	Owner Occupied - Secondary Residence	2	97,488	0.06%	360.00	5.66%
Total	1,209	152,763,520	100.00%			Total	1,301	165,560,299	100.00%		

Distribution by Loan Purpose (Current)

Distribution by Loan Purpose (Cut-off)

Loan Purpose	# of Loans	Ending Balance	% of Balance	WAMM	WAC	Loan Purpose	# of Loans	Ending Balance	% of Balance	WAMM	WAC
Purchase	726	75,396,163	49.35%	315.80	7.89%	Purchase	770	80,683,774	48.73%	332.15	7.83%
Refinance/Equity Takeout	416	68,815,310	45.05%	337.16	7.72%	Refinance/Equity Takeout	458	75,073,397	45.35%	352.86	7.75%
Refinance/No Cash Out	66	8,539,367	5.59%	324.67	7.82%	Refinance/No Cash Out	72	9,790,449	5.91%	345.93	7.75%
Unknown	1	12,680	0.01%	222.00	11.49%	Unknown	1	12,680	0.01%	240.00	11.49%
Total	1,209	152,763,520	100.00%			Total	1,301	165,560,299	100.00%		



**Merrill Lynch Mortgage Investors Trust
Mortgage Loan Asset-Backed Certificates
Series 2006-SD1**

Revised Date: 03-Jan-07

***Distribution Date: 26-Dec-06
Mortgage Loan Characteristics Part II***

Distribution by Originator Concentration > 10% (Current)

Originator	# of Loans	Ending Balance	% of Balance	WAMM	WAC
Wilmington	311	47,595,631	61.85%	331.74	7.72%
Ownit	160	29,353,398	38.15%	343.41	6.64%

Distribution by Originator Concentration > 10% (Cut-off)

Originator	# of Loans	Ending Balance	% of Balance	WAMM	WAC
Wilmington	334	51,101,592	62.33%	347.48	7.71%
Ownit	168	30,880,333	37.67%	358.50	6.60%

**Merrill Lynch Mortgage Investors Trust
Mortgage Loan Asset-Backed Certificates
Series 2006-SD1**

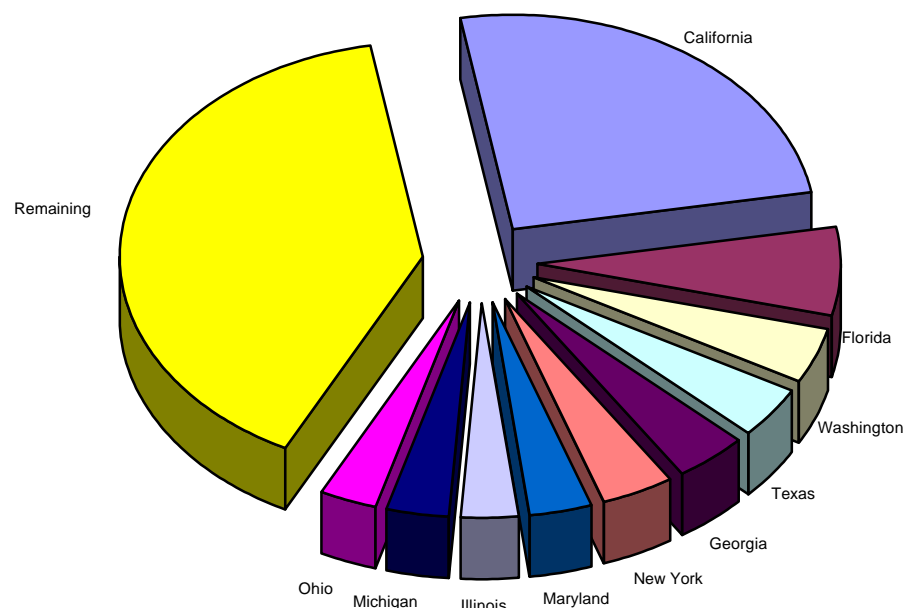
Revised Date: 03-Jan-07

***Distribution Date: 26-Dec-06
Geographic Concentration***

Top 10 Current State Concentration

Geographic Distribution	# of Loans	Balance ⁽¹⁾	% of Balance	WAMM	WAC
California	154	38,079,196	24.93%	333	7.18%
Florida	65	10,489,064	6.87%	326	7.96%
Washington	41	6,029,370	3.95%	336	7.32%
Texas	125	5,989,512	3.92%	292	9.27%
Georgia	54	5,954,423	3.90%	329	8.03%
New York	24	5,812,503	3.80%	332	7.51%
Maryland	28	5,144,684	3.37%	325	7.68%
Illinois	58	5,000,193	3.27%	307	8.52%
Michigan	68	4,922,978	3.22%	315	8.42%
Ohio	67	4,586,469	3.00%	315	8.41%
Remaining	525	60,755,128	39.77%	326	7.94%

Top 10 Current State Concentration



Top 10 Original State Concentration

Geographic Distribution	# of Loans	Balance ⁽¹⁾	% of Balance	WAMM	WAC
California	173	41,658,847	25.16%	348	7.13%
Florida	77	12,237,998	7.39%	340	7.96%
Texas	130	6,604,429	3.99%	313	9.21%
Washington	43	6,274,685	3.79%	351	7.37%
New York	25	6,140,849	3.71%	352	7.56%
Georgia	56	6,019,963	3.64%	347	8.04%
Illinois	64	5,747,672	3.47%	327	8.30%
Maryland	31	5,610,127	3.39%	339	7.77%
Michigan	74	5,425,502	3.28%	334	8.39%
New Jersey	26	5,247,537	3.17%	354	7.56%
Remaining	602	64,592,690	39.01%	342	8.00%

⁽¹⁾ Based on Current Period Ending Principal Balance



**Merrill Lynch Mortgage Investors Trust
Mortgage Loan Asset-Backed Certificates
Series 2006-SD1**

Revised Date: 03-Jan-07

***Distribution Date: 26-Dec-06
Current Period Realized Loss Detail***

Disclosure Control #	Period	Original Liquidation Balance	Net Liquidation Proceeds	Loss-Loan Non- adjusted	Loss to Trust	Loss-Certs Non- adjusted	Subsequent Recov/(Exp)	Loss-Loan Adjusted	Loss-Certs Adjusted	Liq Type	Adj Type
988180	200612	44,683.64	(2,567.92)	44,683.64	2,567.92	47,251.56	0.00	44,683.64	47,251.56	C	
1861786	200612	31,132.79	2,642.10	28,490.69	0.00	28,490.69	0.00	28,490.69	28,490.69	C	
1861405	200612	26,132.35	(1,304.69)	26,132.35	1,304.69	27,437.04	0.00	26,132.35	27,437.04	C	
990519	200612	6,905.84	(436.24)	6,905.84	436.24	7,342.08	0.00	6,905.84	7,342.08	C	
Current Total		108,854.62	(1,666.75)	106,212.52	4,308.85	110,521.37	0.00	106,212.52	110,521.37		
Cumulative		122,190.86	52.81	117,829.20	4,308.85	122,138.05	(50.00)	117,879.20	122,188.05		

Liq. Type Code - Legend

BK Discharged
Charge-off
Retain Lien
Loan Sale
Paid in Full

B REO
C Settled
L Third Party
O
P

R
X
T

Adjustment Legend

Escrow Bal/Adv
MREC
Rest'd Escrow
Replacement Res.
Suspense

1 Third Party
2 Charged Off/Matured
3 Side Note
4 Manual
5

6
7
8
9



**Merrill Lynch Mortgage Investors Trust
Mortgage Loan Asset-Backed Certificates
Series 2006-SD1**

Revised Date: 03-Jan-07

***Distribution Date: 26-Dec-06
Historical Realized Loss Summary
Total (All Loans)***

----- Current Realized Loss -----													----- Previous Liquidations/Payoffs -----					
Distribution Date	Beginning Scheduled Balance	Net Liquidation Proceeds	Realized Loss	Loan Count	Claims on Prior Liquidations		Recovery on Prior Liquidations		(Claims)/Recoveries on Prior Payoffs		Realized Loss Adjusted	Cumulative Realized Loss						
					Amount	Count	Amount	Count	Amount	Count								
26-Dec-06	108,854.62	(1,666.75)	110,521.37	4	0.00	0	0.00	0	0.00	0	110,521.37	122,188.05						
27-Nov-06	0.00	0.00	0.00	0	0.00	0	0.00	0	0.00	0	0.00	11,666.68						
25-Oct-06	0.00	0.00	0.00	0	0.00	0	0.00	0	(50.00)	1	50.00	11,666.68						
25-Sep-06	13,336.24	1,719.56	11,616.68	1	0.00	0	0.00	0	0.00	0	11,616.68	11,616.68						
Total	122,190.86	52.81	122,138.05	5	0.00	0	0.00	0	(50.00)	1	122,188.05							

**Merrill Lynch Mortgage Investors Trust
Mortgage Loan Asset-Backed Certificates
Series 2006-SD1**

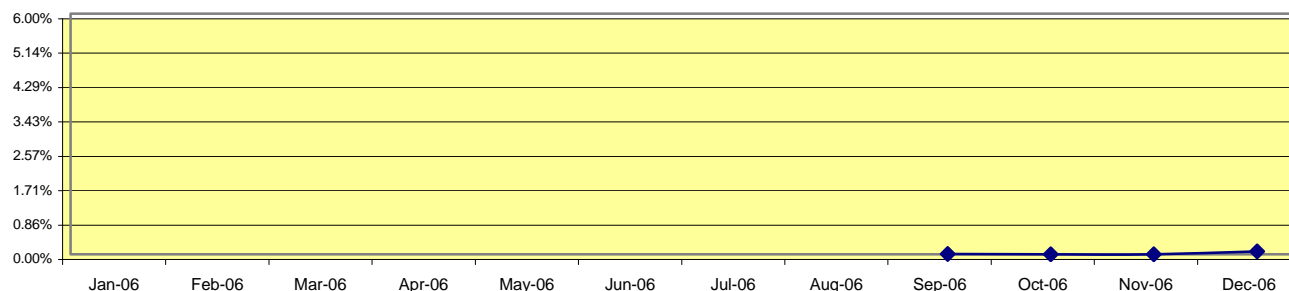
Revised Date: 03-Jan-07

***Distribution Date: 26-Dec-06
Realized Loss Summary***

MDR (monthly Default Rate)

Total

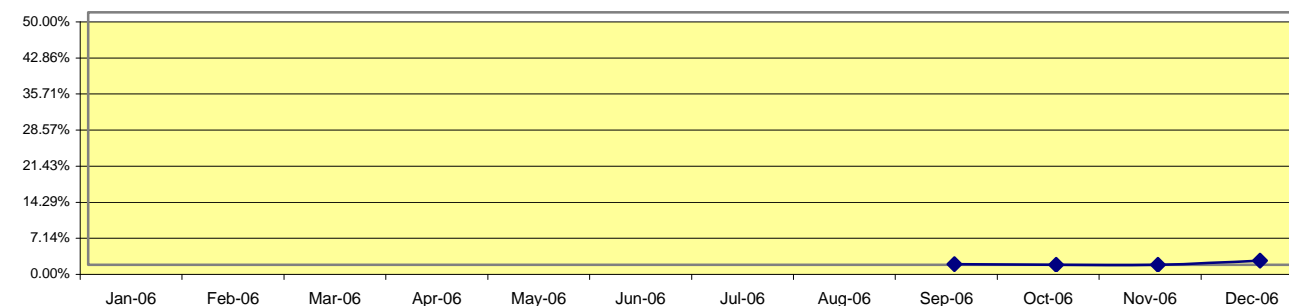
Current Period	0.07%
3-Month Average	0.02%
6-Month Average	0.01%
12-Month Average	0.01%
Average Since Cut-Off	0.02%



CDR (Conditional Default Rate)

Total

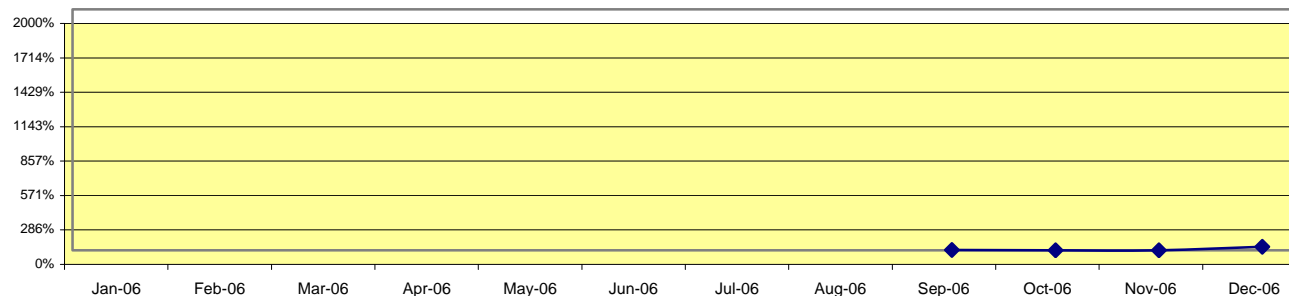
Current Period	0.84%
3-Month Average	0.28%
6-Month Average	0.16%
12-Month Average	0.08%
Average Since Cut-Off	0.23%



SDA (Standard Default Assumption)

Total

Current Period	27.90%
3-Month Average	9.30%
6-Month Average	5.19%
12-Month Average	2.59%
Average Since Cut-Off	7.78%



MDR	Monthly Default Rate	$(\text{Beginning Principal Balance of Liquidated Loans}) / (\text{Total Beginning Principal Balance})$
CDR	Conditional Default Rate	$1 - (1 - \text{MDR})^{12}$
SDA	Standard Default Assumption	If WAS=30 then CDR/(WAS*0.02) else if 30<WAS=60 then CDR/0.6 else if 60<WAS=120 then CDR/(0.6-((WAS-60)*0.0095)) else if WAS>120 then CDR/0.03
WAS	Weighted Average Seasoning	$(\text{Original Term} - \text{Remaining Term}) * (\text{Current Scheduled Balance} / \text{Deal Scheduled Principal Balance})$



**Merrill Lynch Mortgage Investors Trust
Mortgage Loan Asset-Backed Certificates
Series 2006-SD1**

Revised Date: 03-Jan-07

***Distribution Date: 26-Dec-06
Servicemembers Civil Relief Act***

Disclosure Control #	Beginning Balance	Scheduled Principal	Unscheduled Principal	Ending balance	Loan Rate	P&I Amount	Scheduled Interest	Interest Received	Relief Act Interest Shortfall
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**Merrill Lynch Mortgage Investors Trust
Mortgage Loan Asset-Backed Certificates
Series 2006-SD1**

Revised Date: 03-Jan-07

***Distribution Date: 26-Dec-06
Material Breaches Detail***

Disclosure Control #	Loan Group #	Ending Principal Balance	Material Breach Date	Material Breach Description
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Material breaches of pool asset representation or warranties or transaction covenants.



**Merrill Lynch Mortgage Investors Trust
Mortgage Loan Asset-Backed Certificates
Series 2006-SD1**

Revised Date: 03-Jan-07

***Distribution Date: 26-Dec-06
Modified Loan Detail***

Disclosure Control
#

Loan Group #

Modified Maturity
Date

Cutoff Maturity
Date

Modification Description

Modifications include any extensions or waivers to the mortgage loan terms, fees, penalties or payments during the preceding calendar month or that have become material over time.



**Merrill Lynch Mortgage Investors Trust
Mortgage Loan Asset-Backed Certificates
Series 2006-SD1**

Revised Date: 03-Jan-07

***Distribution Date: 26-Dec-06
Collateral Asset Changes***

Disclosure Control
#

Beginning Principal Balance

Description



**Merrill Lynch Mortgage Investors Trust
Mortgage Loan Asset-Backed Certificates
Series 2006-SD1**

Revised Date: 03-Jan-07

***Distribution Date: 26-Dec-06
Historical Collateral Level REO Report***

Disclosure Control #	REO Date	City	State	Property Type	Actual Balance	Scheduled Balance	Recent Appraisal Value	Appraisal Date	Appraisal Reduction Amount	Date Liquidated	Liquidation Proceeds	Liquidation Expenses	Realized Loss
1427511	7-Nov-06	Rockwood	MI	SF Unattached Dwelling	71,213.87	70,641.30	0.00		0.00		0.00	0.00	0.00
1427379	24-Oct-06	Memphis	TN	SF Unattached Dwelling	79,203.83	78,666.23	0.00		0.00		0.00	0.00	0.00
Total					150,417.70	149,307.53	0.00		0.00		0.00	0.00	0.00