



**Merrill Lynch Mortgage Investors Trust
Mortgage Loan Asset-Backed Certificates
Series 2006-OPT1**

Distribution Date: 26-Dec-06

ABN AMRO Acct : 724094.1

Payment Date: 26-Dec-06	Content:	Pages	Contact Information:
Prior Payment: 27-Nov-06	Statement to Certificate Holders	2	Analyst: Henry Brigham 714.259.6830 henry.brigham@abnamro.com
Next Payment: 25-Jan-07	Statement to Certificate Holders (Factors)	3	Administrator: Dimitrios Kostopoulos 312.992.2834 dimitrios.kostopoulos@abnamro.com
Record Date: 30-Nov-06	Pool/Non-Pool Funds Cash Reconciliation	4	LaSalle Website: www.etrustee.net
Distribution Count: 3	Cash Reconciliation Summary	5-6	Outside Parties To The Transaction
Closing Date: 26-Sep-06	Pool Detail and Performance Indicators	7-9	Depositor: Merrill Lynch Mortgage Investors, Inc.
First Pay. Date: 25-Oct-06	Bond Interest Reconciliation Part I	10	Underwriter: Merrill Lynch & Company
Rated Final Payment Date: 25-Aug-37	Bond Interest Reconciliation Part II	11	Master Servicer: Option One Mortgage Corp.
Determination Date: 15-Dec-06	Bond Principal Reconciliation	12	Rating Agency: Standard & Poor's Rating Services/Moodys Investors Service
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**Merrill Lynch Mortgage Investors Trust
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Series 2006-OPT1**

***Distribution Date: 26-Dec-06
Bond Payment Tier***

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-1	59022VAA9	469,721,000.00	455,224,862.60	29,406,507.73	0.00	0.00	425,818,354.87	2,004,064.23	0.00	5.4650000000%
A-2A	59022VAB7	117,760,000.00	108,993,895.95	10,352,735.54	0.00	0.00	98,641,160.41	470,611.42	0.00	5.3600000000%
A-2B	59022VAC5	51,752,000.00	51,752,000.00	0.00	0.00	0.00	51,752,000.00	225,954.98	0.00	5.4200000000%
A-2C	59022VAD3	46,788,000.00	46,788,000.00	0.00	0.00	0.00	46,788,000.00	206,166.12	0.00	5.4700000000%
A-2D	59022VAE1	10,096,000.00	10,096,000.00	0.00	0.00	0.00	10,096,000.00	45,218.86	0.00	5.5600000000%
M-1	59022VAF8	49,884,000.00	49,884,000.00	0.00	0.00	0.00	49,884,000.00	224,228.58	0.00	5.5800000000%
M-2	59022VAG6	35,826,000.00	35,826,000.00	0.00	0.00	0.00	35,826,000.00	162,192.26	0.00	5.6200000000%
M-3	59022VAH4	18,594,000.00	18,594,000.00	0.00	0.00	0.00	18,594,000.00	84,628.53	0.00	5.6500000000%
M-4	59022VAJ0	16,779,000.00	16,779,000.00	0.00	0.00	0.00	16,779,000.00	77,043.58	0.00	5.7000000000%
M-5	59022VAK7	16,325,000.00	16,325,000.00	0.00	0.00	0.00	16,325,000.00	75,221.97	0.00	5.7200000000%
M-6	59022VAL5	15,418,000.00	15,418,000.00	0.00	0.00	0.00	15,418,000.00	71,787.92	0.00	5.7800000000%
B-1	59022VAM3	13,151,000.00	13,151,000.00	0.00	0.00	0.00	13,151,000.00	64,834.43	0.00	6.1200000000%
B-2	59022VAN1	8,162,000.00	8,162,000.00	0.00	0.00	0.00	8,162,000.00	41,553.65	0.00	6.3200000000%
B-3	59022VAP6	12,244,000.00	12,244,000.00	0.00	0.00	0.00	12,244,000.00	72,198.79	0.00	7.3200000000%
C	59022VAQ4	906,994,028.64 N	883,726,597.55	0.00	0.00	0.00	843,967,354.28	2,308,968.61	0.00	3.1353162133%
P	59022VAR2	0.00	0.00	0.00	0.00	0.00	0.00	286,165.39	286,165.39	N/A
R	59022VAS0	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
Total		882,500,100.00	859,237,758.55	39,759,243.27	0.00	0.00	819,478,515.28	6,420,839.32	286,165.39	
Total P&I Payment								46,180,082.59		

(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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Series 2006-OPT1**

**Distribution Date: 26-Dec-06
Statement to Certificate Holders (FACTORS)
Bond Payment Tier**

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-1	59022VAA9	469,721,000.00	969.138834755	62.604200643	0.000000000	0.000000000	906.534634113	4.266499113	0.000000000	5.49500000%
A-2A	59022VAB7	117,760,000.00	925.559578380	87.913854789	0.000000000	0.000000000	837.645723590	3.996360564	0.000000000	5.39000000%
A-2B	59022VAC5	51,752,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	4.366111068	0.000000000	5.45000000%
A-2C	59022VAD3	46,788,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	4.406388818	0.000000000	5.50000000%
A-2D	59022VAE1	10,096,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	4.478888669	0.000000000	5.59000000%
M-1	59022VAF8	49,884,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	4.495000000	0.000000000	5.61000000%
M-2	59022VAG6	35,826,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	4.527222129	0.000000000	5.65000000%
M-3	59022VAH4	18,594,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	4.551389158	0.000000000	5.68000000%
M-4	59022VAJ0	16,779,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	4.591666965	0.000000000	5.73000000%
M-5	59022VAK7	16,325,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	4.607777642	0.000000000	5.75000000%
M-6	59022VAL5	15,418,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	4.656111039	0.000000000	5.81000000%
B-1	59022VAM3	13,151,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	4.930000000	0.000000000	6.15000000%
B-2	59022VAN1	8,162,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	5.091111247	0.000000000	6.35000000%
B-3	59022VAP6	12,244,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	5.896666939	0.000000000	7.35000000%
C	59022VAQ4	906,994,028.64 N	974.346654603	0.000000000	0.000000000	0.000000000	930.510375626	2.545737389	0.000000000	N/A
P	59022VAR2	0.00	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	N/A
R	59022VAS0	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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***Distribution Date: 26-Dec-06
Cash Reconciliation Summary***

Pool Source of Funds		Non-Pool Source of Funds	
Interest Summary		Cap Contracts	
Interest Summary		Supplemental Interest Trust	
Scheduled Interest	6,355,605.58	Class A-1	0.00
Fees	220,931.65	Class A-2	0.00
Remittance Interest	6,134,673.93	Floating Rate Subordinate Certificates	0.00
Other Interest Proceeds/Shortfalls		Net Swap Payments received	
Prepayment Penalties	286,165.39	Net Swap Payments paid	0.00
Other Interest Loss	0.00		
Other Interest Proceeds	0.00	Swap Termination Payments received	0.00
Non-advancing Interest	0.00	Swap Termination Payments paid	0.00
Non-Supported Interest Shortfall	0.00		
Relief Act Shortfall	0.00	Defaulted Swap Termination Payments	0.00
Modification Shortfall	0.00		
Other Interest Proceeds/Shortfalls	286,165.39		
Interest Adjusted	6,420,839.32		
Fee Summary			
Total Servicing Fees	220,931.65		
Total Trustee Fees	0.00		
LPMI Fees	0.00		
Credit Manager's Fees	0.00		
Unpaid Serv Fees (Charged-off Loans)	0.00		
Misc. Fees / Trust Expense	0.00		
Insurance Premium	0.00		
Total Fees	220,931.65		
Advances (Principal & Interest)			
Prior Month's Outstanding Advances	N/A		
Current Advances	N/A		
Reimbursement of Prior Advances	N/A		
Outstanding Advances	133,960.44	P&I Due Certificate Holders	46,180,082.59

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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***Distribution Date: 26-Dec-06
Cash Reconciliation Summary Group I***

	Fixed	ARM	Total
Interest Summary			
Scheduled Interest	133,238.76	4,271,829.48	4,405,068.24
Fees	3,451.52	145,927.51	149,379.02
Remittance Interest	129,787.24	4,125,901.98	4,255,689.22
Other Interest Proceeds/Shortfalls			
Prepayment Penalties	2,184.20	169,281.34	171,465.54
Other Interest Loss	0.00	0.00	0.00
Other Interest Proceeds	0.00	0.00	0.00
Non-advancing Interest	0.00	0.00	0.00
Net PPIS/Relief Act Shortfall	0.00	0.00	0.00
Modification Shortfall	0.00	0.00	0.00
Other Interest Proceeds/Shortfalls	2,184.20	169,281.34	171,465.54
Interest Adjusted	131,971.44	4,295,183.32	4,427,154.76
Principal Summary			
Scheduled Principal Distribution	4,654.33	241,822.86	246,477.19
Curtailments	24,488.36	45,741.18	70,229.54
Prepayments in Full	47,920.10	9,973,099.50	10,021,019.60
Liquidation Proceeds	0.00	0.00	0.00
Repurchase Proceeds	112,210.51	18,956,570.89	19,068,781.40
Other Principal Proceeds	0.00	0.00	0.00
Less Mod Losses	0.00	0.00	0.00
Remittance Principal	189,273.30	29,217,234.43	29,406,507.73
Fee Summary			
Total Servicing Fees	3,451.52	145,927.51	149,379.02
Total Trustee Fees	0.00	0.00	0.00
LPML Fees	0.00	0.00	0.00
Misc. Fees	0.00	0.00	0.00
Total Fees	3,451.52	145,927.51	149,379.02
Beginning Principal Balance	13,806,062.36	583,710,024.29	597,516,086.65
Ending Principal Balance	13,616,789.06	554,492,789.86	568,109,578.92
Advances (Principal & Interest)			
Prior Month's Outstanding Advances	N/A	N/A	N/A
Current Advances	N/A	N/A	N/A
Reimbursement of Prior Advances	N/A	N/A	N/A
Outstanding Advances	4,494.16	68,449.28	72,943.44



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***Distribution Date: 26-Dec-06
Cash Reconciliation Summary Group II***

	Fixed	ARM	Total
Interest Summary			
Scheduled Interest	39,516.75	1,911,020.59	1,950,537.34
Fees	988.73	70,563.90	71,552.63
Remittance Interest	38,528.01	1,840,456.70	1,878,984.71
Other Interest Proceeds/Shortfalls			
Prepayment Penalties	0.00	114,699.85	114,699.85
Other Interest Loss	0.00	0.00	0.00
Other Interest Proceeds	0.00	0.00	0.00
Non-advancing Interest	0.00	0.00	0.00
Net PPIS/Relief Act Shortfall	0.00	0.00	0.00
Modification Shortfall	0.00	0.00	0.00
Other Interest Proceeds/Shortfalls	0.00	114,699.85	114,699.85
Interest Adjusted	38,528.01	1,955,156.55	1,993,684.56
Principal Summary			
Scheduled Principal Distribution	1,271.60	84,739.61	86,011.21
Curtailments	198.93	8,411.75	8,610.68
Prepayments in Full	0.00	3,768,155.48	3,768,155.48
Liquidation Proceeds	0.00	0.00	0.00
Repurchase Proceeds	0.00	6,489,958.17	6,489,958.17
Other Principal Proceeds	0.00	0.00	0.00
Less Mod Losses	0.00	0.00	0.00
Remittance Principal	1,470.53	10,351,265.01	10,352,735.54
Fee Summary			
Total Servicing Fees	988.73	70,563.90	71,552.63
Total Trustee Fees	0.00	0.00	0.00
LPMI Fees	0.00	0.00	0.00
Misc. Fees	0.00	0.00	0.00
Total Fees	988.73	70,563.90	71,552.63
Beginning Principal Balance	3,954,930.43	282,255,580.47	286,210,510.90
Ending Principal Balance	3,953,459.90	271,904,315.46	275,857,775.36
Advances (Principal & Interest)			
Prior Month's Outstanding Advances	N/A	N/A	N/A
Current Advances	N/A	N/A	N/A
Reimbursement of Prior Advances	N/A	N/A	N/A
Outstanding Advances	N/A	61,017.00	61,017.00



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***Distribution Date: 26-Dec-06
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-1	Act/360	29	455,224,862.60	5.465000000%	2,004,064.23	0.00	0.00	2,004,064.23	2,004,064.23	0.00	0.00	0.00	0.00	No
A-2A	Act/360	29	108,993,895.95	5.360000000%	470,611.42	0.00	0.00	470,611.42	470,611.42	0.00	0.00	0.00	0.00	No
A-2B	Act/360	29	51,752,000.00	5.420000000%	225,954.98	0.00	0.00	225,954.98	225,954.98	0.00	0.00	0.00	0.00	No
A-2C	Act/360	29	46,788,000.00	5.470000000%	206,166.12	0.00	0.00	206,166.12	206,166.12	0.00	0.00	0.00	0.00	No
A-2D	Act/360	29	10,096,000.00	5.560000000%	45,218.86	0.00	0.00	45,218.86	45,218.86	0.00	0.00	0.00	0.00	No
M-1	Act/360	29	49,884,000.00	5.580000000%	224,228.58	0.00	0.00	224,228.58	224,228.58	0.00	0.00	0.00	0.00	No
M-2	Act/360	29	35,826,000.00	5.620000000%	162,192.26	0.00	0.00	162,192.26	162,192.26	0.00	0.00	0.00	0.00	No
M-3	Act/360	29	18,594,000.00	5.650000000%	84,628.53	0.00	0.00	84,628.53	84,628.53	0.00	0.00	0.00	0.00	No
M-4	Act/360	29	16,779,000.00	5.700000000%	77,043.58	0.00	0.00	77,043.58	77,043.58	0.00	0.00	0.00	0.00	No
M-5	Act/360	29	16,325,000.00	5.720000000%	75,221.97	0.00	0.00	75,221.97	75,221.97	0.00	0.00	0.00	0.00	No
M-6	Act/360	29	15,418,000.00	5.780000000%	71,787.92	0.00	0.00	71,787.92	71,787.92	0.00	0.00	0.00	0.00	No
B-1	Act/360	29	13,151,000.00	6.120000000%	64,834.43	0.00	0.00	64,834.43	64,834.43	0.00	0.00	0.00	0.00	No
B-2	Act/360	29	8,162,000.00	6.320000000%	41,553.65	0.00	0.00	41,553.65	41,553.65	0.00	0.00	0.00	0.00	No
B-3	Act/360	29	12,244,000.00	7.320000000%	72,198.79	0.00	0.00	72,198.79	72,198.79	0.00	0.00	0.00	0.00	No
C	30/360	30	883,726,597.55	3.135316210%	2,308,968.61	0.00	0.00	2,308,968.61	2,308,968.61	0.00	0.00	0.00	0.00	N/A
P			0.00	N/A	0.00	286,165.39	0.00	286,165.39	286,165.39	0.00	0.00	0.00	0.00	N/A
R	Act/360	29	0.00	5.470000000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
Total			859,237,758.55		6,134,673.93	286,165.39	0.00	6,420,839.32	6,420,839.32	0.00	0.00	0.00	0.00	



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***Distribution Date: 26-Dec-06
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-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		
A-2A	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		
A-2B	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		
A-2C	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		
A-2D	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		
M-4	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-5	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-6	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-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		
B-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		
B-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		
C	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		
P	30-Nov-06	1-Nov-06	1-Dec-06	0.00	0.00	286,165.39	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	286,165.39	0.00	0.00	0.00	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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Mortgage Loan Asset-Backed Certificates
Series 2006-OPT1**

***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-1	469,721,000.00	455,224,862.60	246,477.19	29,160,030.54	0.00	0.00	0.00	0.00	0.00	425,818,354.87	25-Aug-37	23.25%	24.99%	
A-2A	117,760,000.00	108,993,895.95	86,011.21	10,266,724.33	0.00	0.00	0.00	0.00	0.00	98,641,160.41	25-Aug-37	23.25%	24.99%	
A-2B	51,752,000.00	51,752,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	51,752,000.00	25-Aug-37	23.25%	24.99%	
A-2C	46,788,000.00	46,788,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	46,788,000.00	25-Aug-37	23.25%	24.99%	
A-2D	10,096,000.00	10,096,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,096,000.00	25-Aug-37	23.25%	24.99%	
M-1	49,884,000.00	49,884,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	49,884,000.00	25-Aug-37	17.75%	19.08%	
M-2	35,826,000.00	35,826,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35,826,000.00	25-Aug-37	13.80%	14.83%	
M-3	18,594,000.00	18,594,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,594,000.00	25-Aug-37	11.75%	12.63%	
M-4	16,779,000.00	16,779,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,779,000.00	25-Aug-37	9.90%	10.64%	
M-5	16,325,000.00	16,325,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,325,000.00	25-Aug-37	8.10%	8.70%	
M-6	15,418,000.00	15,418,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,418,000.00	25-Aug-37	6.40%	6.88%	
B-1	13,151,000.00	13,151,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,151,000.00	25-Aug-37	4.95%	5.32%	
B-2	8,162,000.00	8,162,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,162,000.00	25-Aug-37	4.05%	4.35%	
B-3	12,244,000.00	12,244,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,244,000.00	25-Aug-37	2.70%	2.90%	
C	906,994,028.64	883,726,597.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	843,967,354.28	25-Aug-37	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-Aug-37	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-Aug-37	23.25%	N/A	
Total	882,500,100.00	859,237,758.55	332,488.40	39,426,754.87	0.00	0.00	0.00	0.00	0.00	819,478,515.28				



**Merrill Lynch Mortgage Investors Trust
Mortgage Loan Asset-Backed Certificates
Series 2006-OPT1**

***Distribution Date: 26-Dec-06
Ratings Information***

----- Original Ratings -----						----- Ratings Change / Change Date ⁽¹⁾ -----			
Class	CUSIP	Fitch	Moody's	DBRS	S&P	Fitch	Moody's	DBRS	S&P
A-1	59022VAA9	NR	Aaa	NR	AAA				
A-2A	59022VAB7	NR	Aaa	NR	AAA				
A-2B	59022VAC5	NR	Aaa	NR	AAA				
A-2C	59022VAD3	NR	Aaa	NR	AAA				
A-2D	59022VAE1	NR	Aaa	NR	AAA				
M-1	59022VAF8	NR	Aa1	NR	AA+				
M-2	59022VAG6	NR	Aa2	NR	AA				
M-3	59022VAH4	NR	Aa3	NR	AA-				
M-4	59022VAJ0	NR	A1	NR	A+				
M-5	59022VAK7	NR	A2	NR	A				
M-6	59022VAL5	NR	A3	NR	A-				
B-1	59022VAM3	NR	Baa1	NR	BBB+				
B-2	59022VAN1	NR	Baa2	NR	BBB				
B-3	59022VAP6	NR	Baa3	NR	BBB-				
C	59022VAQ4	NR	NR	NR	NR				
P	59022VAR2	NR	NR	NR	NR				
R	59022VAS0	NR	Aaa	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.



**Merrill Lynch Mortgage Investors Trust
Mortgage Loan Asset-Backed Certificates
Series 2006-OPT1**

Distribution Date: 26-Dec-06

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

Distribution Date	Current		Delinq 1 Month		Delinq 2 Months		Delinq 3+ Months		Bankruptcy		Foreclosure		REO	
	Count	Balance	Count	Balance	Count	Balance	Count	Balance	Count	Balance	Count	Balance	Count	Balance
<i>Total (All Loans)</i>														
26-Dec-06	3,872	817,519,292	96	20,921,201	24	5,526,862	0	0	0	0	0	0	0	0
27-Nov-06	4,075	864,237,817	96	18,702,187	2	632,162	0	0	0	0	1	154,432	0	0
25-Oct-06	4,224	895,665,797	5	1,289,754	0	0	0	0	0	0	0	0	0	0

<i>Total (All Loans)</i>														
26-Dec-06	96.99%	96.87%	2.40%	2.48%	0.60%	0.65%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
27-Nov-06	97.63%	97.79%	2.30%	2.12%	0.05%	0.07%	0.00%	0.00%	0.00%	0.00%	0.02%	0.02%	0.00%	0.00%
25-Oct-06	99.88%	99.86%	0.12%	0.14%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	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-OPT1**

Distribution Date: 26-Dec-06

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

Distribution Date	Current		Delinq 1 Month		Delinq 2 Months		Delinq 3+ Months		Bankruptcy		Foreclosure		REO	
	Count	Balance	Count	Balance	Count	Balance	Count	Balance	Count	Balance	Count	Balance	Count	Balance
<i>Group I - Total</i>														
26-Dec-06	3,135	551,135,440	74	13,033,240	19	3,940,899	0	0	0	0	0	0	0	0
27-Nov-06	3,300	584,831,420	78	12,337,682	1	192,553	0	0	0	0	1	154,432	0	0
25-Oct-06	3,420	605,184,485	4	850,047	0	0	0	0	0	0	0	0	0	0

<i>Group I - Total</i>														
26-Dec-06	97.12%	97.01%	2.29%	2.29%	0.59%	0.69%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
27-Nov-06	97.63%	97.88%	2.31%	2.06%	0.03%	0.03%	0.00%	0.00%	0.00%	0.00%	0.03%	0.03%	0.00%	0.00%
25-Oct-06	99.88%	99.86%	0.12%	0.14%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	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-OPT1**

Distribution Date: 26-Dec-06

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

Distribution Date	Current		Delinq 1 Month		Delinq 2 Months		Delinq 3+ Months		Bankruptcy		Foreclosure		REO	
	Count	Balance	Count	Balance	Count	Balance	Count	Balance	Count	Balance	Count	Balance	Count	Balance
<i>Group I - Fixed</i>														
26-Dec-06	368	13,364,733	5	164,452	2	87,604	0	0	0	0	0	0	0	0
27-Nov-06	373	13,564,868	6	241,195	0	0	0	0	0	0	0	0	0	0
25-Oct-06	382	13,925,155	0	0	0	0	0	0	0	0	0	0	0	0

<i>Group I - Fixed</i>														
26-Dec-06	98.13%	98.15%	1.33%	1.21%	0.53%	0.64%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
27-Nov-06	98.42%	98.25%	1.58%	1.75%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
25-Oct-06	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	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-OPT1**

Distribution Date: 26-Dec-06

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

Distribution Date	Current		Delinq 1 Month		Delinq 2 Months		Delinq 3+ Months		Bankruptcy		Foreclosure		REO	
	Count	Balance	Count	Balance	Count	Balance	Count	Balance	Count	Balance	Count	Balance	Count	Balance
<i>Group I - ARM</i>														
26-Dec-06	2,767	537,770,708	69	12,868,787	17	3,853,295	0	0	0	0	0	0	0	0
27-Nov-06	2,927	571,266,552	72	12,096,488	1	192,553	0	0	0	0	1	154,432	0	0
25-Oct-06	3,038	591,259,330	4	850,047	0	0	0	0	0	0	0	0	0	0

<i>Group I - ARM</i>														
26-Dec-06	96.99%	96.98%	2.42%	2.32%	0.60%	0.69%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
27-Nov-06	97.53%	97.87%	2.40%	2.07%	0.03%	0.03%	0.00%	0.00%	0.00%	0.00%	0.03%	0.03%	0.00%	0.00%
25-Oct-06	99.87%	99.86%	0.13%	0.14%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	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-OPT1**

Distribution Date: 26-Dec-06

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

Distribution Date	Current		Delinq 1 Month		Delinq 2 Months		Delinq 3+ Months		Bankruptcy		Foreclosure		REO	
	Count	Balance	Count	Balance	Count	Balance	Count	Balance	Count	Balance	Count	Balance	Count	Balance
<i>Group II - Total</i>														
26-Dec-06	737	266,383,851	22	7,887,961	5	1,585,963	0	0	0	0	0	0	0	0
27-Nov-06	775	279,406,398	18	6,364,505	1	439,608	0	0	0	0	0	0	0	0
25-Oct-06	804	290,481,311	1	439,707	0	0	0	0	0	0	0	0	0	0

<i>Group II - Total</i>														
26-Dec-06	96.47%	96.57%	2.88%	2.86%	0.65%	0.57%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
27-Nov-06	97.61%	97.62%	2.27%	2.22%	0.13%	0.15%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
25-Oct-06	99.88%	99.85%	0.12%	0.15%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	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-OPT1**

Distribution Date: 26-Dec-06

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

Distribution Date	Current		Delinq 1 Month		Delinq 2 Months		Delinq 3+ Months		Bankruptcy		Foreclosure		REO	
	Count	Balance	Count	Balance	Count	Balance	Count	Balance	Count	Balance	Count	Balance	Count	Balance
<i>Group II - Fixed</i>														
26-Dec-06	51	3,767,770	1	89,882	1	95,807	0	0	0	0	0	0	0	0
27-Nov-06	52	3,859,090	1	95,840	0	0	0	0	0	0	0	0	0	0
25-Oct-06	54	3,995,228	0	0	0	0	0	0	0	0	0	0	0	0

<i>Group II - Fixed</i>														
26-Dec-06	96.23%	95.30%	1.89%	2.27%	1.89%	2.42%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
27-Nov-06	98.11%	97.58%	1.89%	2.42%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
25-Oct-06	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	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-OPT1**

Distribution Date: 26-Dec-06

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

Distribution Date	Current		Delinq 1 Month		Delinq 2 Months		Delinq 3+ Months		Bankruptcy		Foreclosure		REO	
	Count	Balance	Count	Balance	Count	Balance	Count	Balance	Count	Balance	Count	Balance	Count	Balance
<i>Group II - ARM</i>														
26-Dec-06	686	262,616,081	21	7,798,079	4	1,490,155	0	0	0	0	0	0	0	0
27-Nov-06	723	275,547,307	17	6,268,665	1	439,608	0	0	0	0	0	0	0	0
25-Oct-06	750	286,486,083	1	439,707	0	0	0	0	0	0	0	0	0	0

<i>Group II - ARM</i>														
26-Dec-06	96.48%	96.58%	2.95%	2.87%	0.56%	0.55%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
27-Nov-06	97.57%	97.62%	2.29%	2.22%	0.13%	0.16%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
25-Oct-06	99.87%	99.85%	0.13%	0.15%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	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-OPT1

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		31-60 Days		61-90 Days		90 + Days		Current		31-60 Days		61-90 Days		90 + Days		Current		31-60 Days		61-90 Days		90 + Days	
	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance
Total (All Loans)																								
26-Dec-06	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27-Nov-06	0	0	0	0	1	154,432	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25-Oct-06	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Total (All Loans)																								
26-Dec-06	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
27-Nov-06	0.00%	0.00%	0.00%	0.00%	0.02%	0.02%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
25-Oct-06	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%



**Merrill Lynch Mortgage Investors Trust
Mortgage Loan Asset-Backed Certificates
Series 2006-OPT1**

***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		31-60 Days		61-90 Days		90 + Days		Current		31-60 Days		61-90 Days		90 + Days		Current		31-60 Days		61-90 Days		90 + Days	
	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance
Group I - Total																								
26-Dec-06	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27-Nov-06	0	0	0	0	1	154,432	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25-Oct-06	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Group I - Total																								
26-Dec-06	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
27-Nov-06	0.00%	0.00%	0.00%	0.00%	0.03%	0.03%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
25-Oct-06	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%



Merrill Lynch Mortgage Investors Trust
Mortgage Loan Asset-Backed Certificates
Series 2006-OPT1

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		31-60 Days		61-90 Days		90 + Days		Current		31-60 Days		61-90 Days		90 + Days		Current		31-60 Days		61-90 Days		90 + Days	
	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance
Group I - Fixed																								
26-Dec-06	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27-Nov-06	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25-Oct-06	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Group I - Fixed																								
26-Dec-06	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
27-Nov-06	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
25-Oct-06	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%



**Merrill Lynch Mortgage Investors Trust
Mortgage Loan Asset-Backed Certificates
Series 2006-OPT1**

***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		31-60 Days		61-90 Days		90 + Days		Current		31-60 Days		61-90 Days		90 + Days		Current		31-60 Days		61-90 Days		90 + Days	
	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance
Group I - ARM																								
26-Dec-06	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27-Nov-06	0	0	0	0	1	154,432	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25-Oct-06	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Group I - ARM																								
26-Dec-06	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
27-Nov-06	0.00%	0.00%	0.00%	0.00%	0.03%	0.03%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
25-Oct-06	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%



Merrill Lynch Mortgage Investors Trust
Mortgage Loan Asset-Backed Certificates
Series 2006-OPT1

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		31-60 Days		61-90 Days		90 + Days		Current		31-60 Days		61-90 Days		90 + Days		Current		31-60 Days		61-90 Days		90 + Days	
	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance
Group II - Total																								
26-Dec-06	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27-Nov-06	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25-Oct-06	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Group II - Total																								
26-Dec-06	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
27-Nov-06	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
25-Oct-06	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%



Merrill Lynch Mortgage Investors Trust
Mortgage Loan Asset-Backed Certificates
Series 2006-OPT1

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		31-60 Days		61-90 Days		90 + Days		Current		31-60 Days		61-90 Days		90 + Days		Current		31-60 Days		61-90 Days		90 + Days	
	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance
Group II - Fixed																								
26-Dec-06	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27-Nov-06	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25-Oct-06	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Group II - Fixed																								
26-Dec-06	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
27-Nov-06	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
25-Oct-06	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%



Merrill Lynch Mortgage Investors Trust
Mortgage Loan Asset-Backed Certificates
Series 2006-OPT1

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		31-60 Days		61-90 Days		90 + Days		Current		31-60 Days		61-90 Days		90 + Days		Current		31-60 Days		61-90 Days		90 + Days	
	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance
Group II - ARM																								
26-Dec-06	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27-Nov-06	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25-Oct-06	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Group II - ARM																								
26-Dec-06	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
27-Nov-06	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
25-Oct-06	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%



**Merrill Lynch Mortgage Investors Trust
Mortgage Loan Asset-Backed Certificates
Series 2006-OPT1**

***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	3,992	843,967,354	55	13,789,175	0.00	0.00	0.00	0	0	355	8.63%	8.33%
27-Nov-06	4,174	883,726,598	55	12,858,016	0.00	0.00	0.00	0	0	356	8.63%	8.33%
25-Oct-06	4,229	896,955,550	42	9,566,106	0.00	0.00	0.00	0	0	357	8.63%	8.33%

Group I - Fixed												
26-Dec-06	375	13,616,789	1	47,920	0.00	0.00	0.00	0	0	354	11.58%	11.28%
27-Nov-06	379	13,806,062	3	114,012	0.00	0.00	0.00	0	0	355	11.58%	11.28%
25-Oct-06	382	13,925,155	3	80,737	0.00	0.00	0.00	0	0	356	11.59%	11.29%



**Merrill Lynch Mortgage Investors Trust
Mortgage Loan Asset-Backed Certificates
Series 2006-OPT1**

***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
<i>Group I - ARM</i>												
26-Dec-06	2,853	554,492,790	44	9,973,100	0.00	0.00	0.00	0	0	355	8.78%	8.48%
27-Nov-06	3,001	583,710,024	41	8,136,213	0.00	0.00	0.00	0	0	356	8.79%	8.49%
25-Oct-06	3,042	592,109,377	30	5,592,236	0.00	0.00	0.00	0	0	357	8.79%	8.49%
<i>Group II - Fixed</i>												
26-Dec-06	53	3,953,460	0	0	0.00	0.00	0.00	0	0	353	11.99%	11.69%
27-Nov-06	53	3,954,930	1	38,978	0.00	0.00	0.00	0	0	354	12.01%	11.71%
25-Oct-06	54	3,995,228	0	0	0.00	0.00	0.00	0	0	355	12.01%	11.71%



**Merrill Lynch Mortgage Investors Trust
Mortgage Loan Asset-Backed Certificates
Series 2006-OPT1**

***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
<i>Group II - ARM</i>												
26-Dec-06	711	271,904,315	10	3,768,155	0.00	0.00	0.00	0	0	355	8.12%	7.82%
27-Nov-06	741	282,255,580	10	4,568,812	0.00	0.00	0.00	0	0	356	8.13%	7.83%
25-Oct-06	751	286,925,790	9	3,893,133	0.00	0.00	0.00	0	0	357	8.13%	7.83%

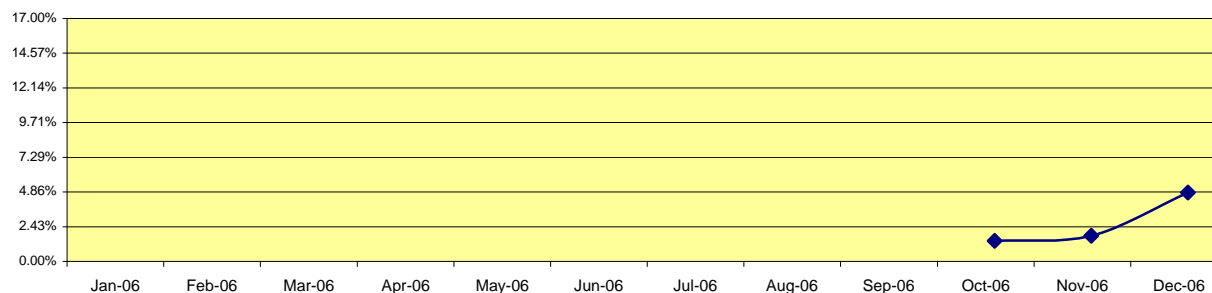
**Merrill Lynch Mortgage Investors Trust
Mortgage Loan Asset-Backed Certificates
Series 2006-OPT1**

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

SMM (Single Monthly Mortality)

Total

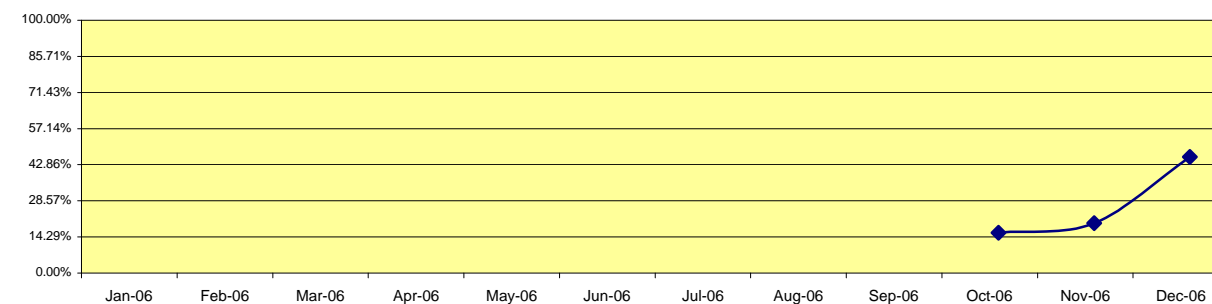
Current Period	4.46%
3-Month Average	2.32%
6-Month Average	2.32%
12-Month Average	2.32%
Average Since Cut-Off	2.32%



CPR (Conditional Prepayment Rate)

Total

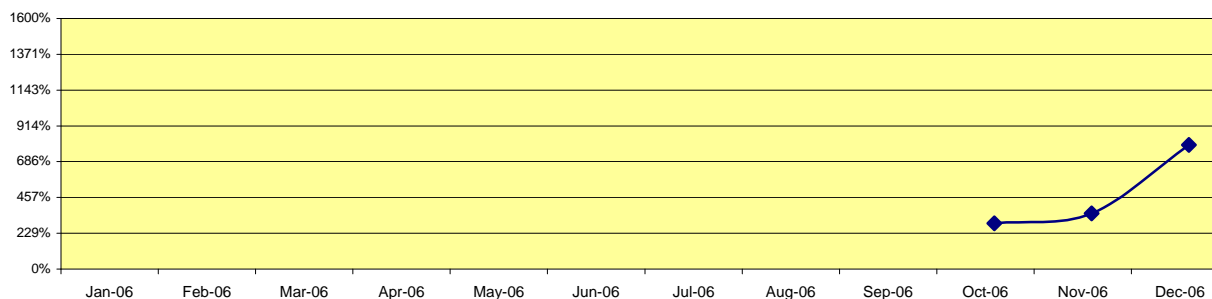
Current Period	42.18%
3-Month Average	23.41%
6-Month Average	23.41%
12-Month Average	23.41%
Average Since Cut-Off	23.41%



PSA (Public Securities Association)

Total

Current Period	703%
3-Month Average	390%
6-Month Average	390%
12-Month Average	390%
Average Since Cut-Off	390%



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-OPT1**

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

Distribution by Current Ending Principal Balance

Min	Max	Count	% of Total	Balance	% of Total
9,000	to 56,000	403	10.10%	13,701,510	1.62%
56,000	to 78,000	286	7.16%	19,079,172	2.26%
78,000	to 100,000	324	8.12%	28,915,393	3.43%
100,000	to 122,000	358	8.97%	39,603,829	4.69%
122,000	to 144,000	312	7.82%	41,577,537	4.93%
144,000	to 165,000	308	7.72%	47,614,958	5.64%
165,000	to 216,000	552	13.83%	104,633,050	12.40%
216,000	to 267,000	383	9.59%	91,932,792	10.89%
267,000	to 318,000	285	7.14%	83,390,665	9.88%
318,000	to 369,000	233	5.84%	79,442,762	9.41%
369,000	to 419,000	145	3.63%	57,002,885	6.75%
419,000	to 1,316,000	403	10.10%	237,072,802	28.09%
		3,992	100.00%	843,967,354	100.00%

Distribution by Cut-off Principal Balance

Min	Max	Count	% of Total	Balance	% of Total
14,000	to 57,000	429	10.04%	15,003,645	1.65%
57,000	to 79,000	298	6.98%	20,171,765	2.22%
79,000	to 101,000	355	8.31%	32,098,756	3.54%
101,000	to 123,000	373	8.73%	41,560,975	4.58%
123,000	to 145,000	346	8.10%	46,316,758	5.11%
145,000	to 166,000	333	7.80%	51,730,258	5.70%
166,000	to 217,000	588	13.77%	112,183,684	12.37%
217,000	to 268,000	406	9.51%	98,035,607	10.81%
268,000	to 319,000	310	7.26%	91,188,136	10.05%
319,000	to 370,000	246	5.76%	84,295,559	9.29%
370,000	to 420,000	163	3.82%	64,410,240	7.10%
420,000	to 1,338,000	424	9.93%	249,998,646	27.56%
		4,271	100.00%	906,994,029	100.00%

Distribution by Current Mortgage Rate

Min	Max	Count	% of Total	Balance	% of Total
5.50%	to 7.34%	382	9.57%	141,830,153	16.81%
7.34%	to 7.69%	221	5.54%	73,415,607	8.70%
7.69%	to 8.03%	316	7.92%	97,064,182	11.50%
8.03%	to 8.38%	311	7.79%	88,691,241	10.51%
8.38%	to 8.72%	355	8.89%	88,279,162	10.46%
8.72%	to 9.10%	425	10.65%	89,198,764	10.57%
9.10%	to 9.58%	379	9.49%	73,408,471	8.70%
9.58%	to 10.06%	528	13.23%	79,264,640	9.39%
10.06%	to 10.55%	231	5.79%	36,605,658	4.34%
10.55%	to 11.03%	262	6.56%	34,390,725	4.07%
11.03%	to 11.56%	182	4.56%	17,510,824	2.07%
11.56%	to 14.38%	400	10.02%	24,307,926	2.88%
		3,992	100.00%	843,967,354	100.00%

Distribution by Original Mortgage Rate

Min	Max	Count	% of Total	Balance	% of Total
5.50%	to 7.39%	419	9.81%	155,581,460	17.15%
7.39%	to 7.73%	243	5.69%	77,739,973	8.57%
7.73%	to 8.08%	341	7.98%	106,704,575	11.76%
8.08%	to 8.42%	345	8.08%	97,055,028	10.70%
8.42%	to 8.77%	380	8.90%	90,975,297	10.03%
8.77%	to 9.15%	438	10.26%	93,277,977	10.28%
9.15%	to 9.63%	437	10.23%	84,348,855	9.30%
9.63%	to 10.09%	504	11.80%	76,252,028	8.41%
10.09%	to 10.56%	281	6.58%	43,888,164	4.84%
10.56%	to 11.03%	260	6.09%	35,355,504	3.90%
11.03%	to 11.55%	186	4.35%	18,488,403	2.04%
11.55%	to 14.38%	437	10.23%	27,326,765	3.01%
		4,271	100.00%	906,994,029	100.00%



**Merrill Lynch Mortgage Investors Trust
Mortgage Loan Asset-Backed Certificates
Series 2006-OPT1**

***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	3,564	826,397,105	97.92%	354.83	8.54%
Fixed 2nd Lien	428	17,570,249	2.08%	354.07	11.67%

Total	3,992	843,967,354	100.00%		
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Distribution by Product Characteristics (Cut-off)

Product Type	# of Loans	Original Principal Balance	% of Balance	WAMM	WAC
Adjustable	3,832	888,955,450	98.01%	359.98	8.57%
Fixed 2nd Lien	439	18,038,579	1.99%	359.60	11.68%

Total	4,271	906,994,029	100.00%		
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Distribution by Property Types (Current)

Property Type	# of Loans	Ending Balance	% of Balance	WAMM	WAC
SF Unattached Dwelling	2,874	578,723,795	68.57%	354.79	8.59%
Deminimus Planned Unit Development	467	106,004,861	12.56%	354.80	8.54%
Multifamily	279	83,917,433	9.94%	354.94	8.67%
Condo - Low Facility	176	39,641,585	4.70%	354.77	8.64%
SF Attached Dwelling	120	20,579,603	2.44%	354.84	8.97%
PUD	63	12,726,253	1.51%	354.90	8.73%
Condo - High Facility	13	2,373,824	0.28%	354.95	8.90%

Total	3,992	843,967,354	100.00%		
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Distribution by Property Types (Cut-off)

Property Type	# of Loans	Ending Balance	% of Balance	WAMM	WAC
SF Unattached Dwelling	3,091	627,380,171	69.17%	359.96	8.63%
Deminimus Planned Unit Development	487	111,376,841	12.28%	360.00	8.53%
Multifamily	300	89,277,298	9.84%	360.00	8.69%
Condo - Low Facility	184	41,227,038	4.55%	360.00	8.69%
SF Attached Dwelling	124	21,212,408	2.34%	360.00	8.95%
PUD	70	13,903,726	1.53%	360.00	8.75%
Condo - High Facility	15	2,616,545	0.29%	360.00	9.02%

Total	4,271	906,994,029	100.00%		
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**Merrill Lynch Mortgage Investors Trust
Mortgage Loan Asset-Backed Certificates
Series 2006-OPT1**

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

Distribution by Occupancy Type (Current)

Occupancy Type	# of Loans	Ending Balance	% of Balance	WAMM	WAC
Owner Occupied - Primary Residence	3,735	788,406,368	93.42%	354.80	8.56%
Non-Owner Occupied	226	47,171,085	5.59%	354.89	9.40%
Owner Occupied - Secondary Residence	31	8,389,901	0.99%	354.90	8.85%

Total 3,992 843,967,354 100.00%

Distribution by Loan Purpose (Current)

Loan Purpose	# of Loans	Ending Balance	% of Balance	WAMM	WAC
Refinance/Equity Takeout	1,975	518,187,830	61.40%	354.83	8.42%
Purchase	1,801	281,123,152	33.31%	354.78	8.90%
Refinance/No Cash Out	216	44,656,372	5.29%	354.81	8.92%

Total 3,992 843,967,354 100.00%

Distribution by Occupancy Type (Cut-off)

Occupancy Type	# of Loans	Ending Balance	% of Balance	WAMM	WAC
Owner Occupied - Primary Residence	3,989	846,852,865	93.37%	359.97	8.58%
Non-Owner Occupied	251	51,738,470	5.70%	360.00	9.45%
Owner Occupied - Secondary Residence	31	8,402,694	0.93%	360.00	8.85%

Total 4,271 906,994,029 100.00%

Distribution by Loan Purpose (Cut-off)

Loan Purpose	# of Loans	Ending Balance	% of Balance	WAMM	WAC
Refinance/Equity Takeout	2,142	561,209,034	61.88%	359.97	8.46%
Purchase	1,896	297,780,802	32.83%	359.99	8.92%
Refinance/No Cash Out	233	48,004,193	5.29%	359.92	8.96%

Total 4,271 906,994,029 100.00%



**Merrill Lynch Mortgage Investors Trust
Mortgage Loan Asset-Backed Certificates
Series 2006-OPT1**

***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
Option One	3,992	843,967,354	100.00%	354.81	8.61%

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

Originator	# of Loans	Ending Balance	% of Balance	WAMM	WAC
Option One	4,271	906,994,029	100.00%	359.97	8.64%

**Merrill Lynch Mortgage Investors Trust
Mortgage Loan Asset-Backed Certificates
Series 2006-OPT1**

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

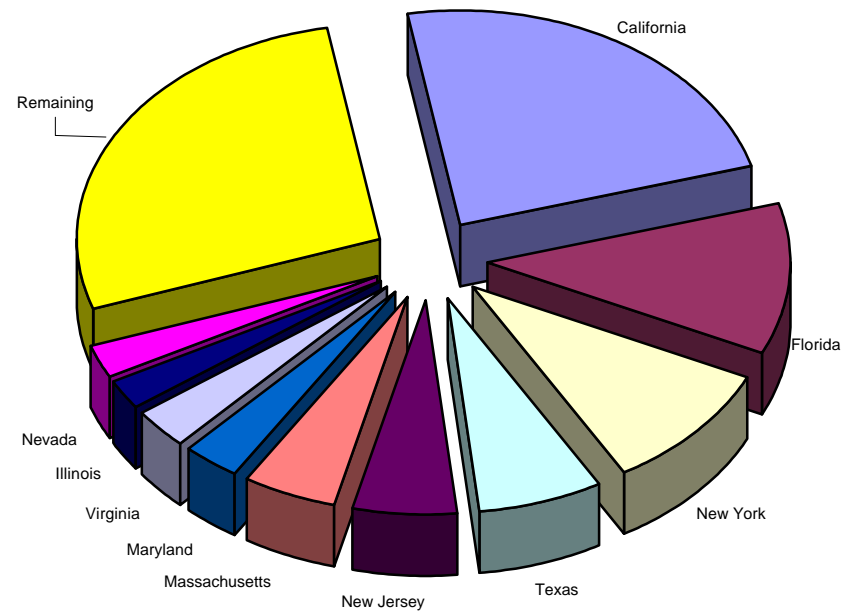
Top 10 Current State Concentration

Geographic Distribution	# of Loans	Balance ⁽¹⁾	% of Balance	WAMM	WAC
California	519	198,091,501	23.47%	355	7.76%
Florida	464	94,690,494	11.22%	355	8.79%
New York	247	81,618,274	9.67%	355	8.38%
Texas	462	55,974,855	6.63%	355	9.44%
New Jersey	184	47,501,831	5.63%	355	8.92%
Massachusetts	156	42,046,848	4.98%	355	8.42%
Maryland	103	26,694,341	3.16%	355	8.64%
Virginia	131	24,766,648	2.93%	355	8.64%
Illinois	110	20,247,803	2.40%	355	9.13%
Nevada	81	19,564,188	2.32%	355	8.08%
Remaining	1,535	232,770,573	27.58%	355	9.09%

Top 10 Original State Concentration

Geographic Distribution	# of Loans	Balance ⁽¹⁾	% of Balance	WAMM	WAC
California	562	213,942,075	23.59%	360	7.82%
Florida	496	100,788,008	11.11%	360	8.81%
New York	258	84,551,095	9.32%	360	8.41%
Texas	483	58,737,519	6.48%	360	9.45%
New Jersey	202	52,544,819	5.79%	360	8.93%
Massachusetts	178	47,917,614	5.28%	360	8.47%
Maryland	114	29,363,412	3.24%	360	8.68%
Virginia	143	26,970,059	2.97%	360	8.69%
Illinois	120	22,688,941	2.50%	360	9.19%
Arizona	102	21,925,537	2.42%	360	8.66%
Remaining	1,613	247,564,949	27.30%	360	9.06%

Top 10 Current State Concentration



⁽¹⁾ Based on Current Period Ending Principal Balance



**Merrill Lynch Mortgage Investors Trust
Mortgage Loan Asset-Backed Certificates
Series 2006-OPT1**

***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



**Merrill Lynch Mortgage Investors Trust
Mortgage Loan Asset-Backed Certificates
Series 2006-OPT1**

***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	0.00	0.00	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00
27-Nov-06	0.00	0.00	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00
25-Oct-06	0.00	0.00	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00
Total	0.00	0.00	0.00	0	0.00	0	0.00	0	0.00	0	0.00	



**Merrill Lynch Mortgage Investors Trust
Mortgage Loan Asset-Backed Certificates
Series 2006-OPT1**

***Distribution Date: 26-Dec-06
Historical Realized Loss Summary
Group I***

----- 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	0.00	0.00	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00													
27-Nov-06	0.00	0.00	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00													
25-Oct-06	0.00	0.00	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00													
Total	0.00	0.00	0.00	0	0.00	0	0.00	0	0.00	0	0.00														



**Merrill Lynch Mortgage Investors Trust
Mortgage Loan Asset-Backed Certificates
Series 2006-OPT1**

***Distribution Date: 26-Dec-06
Historical Realized Loss Summary
Group II***

----- 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	0.00	0.00	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00
27-Nov-06	0.00	0.00	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00
25-Oct-06	0.00	0.00	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00
Total	0.00	0.00	0.00	0	0.00	0	0.00	0	0.00	0	0.00	

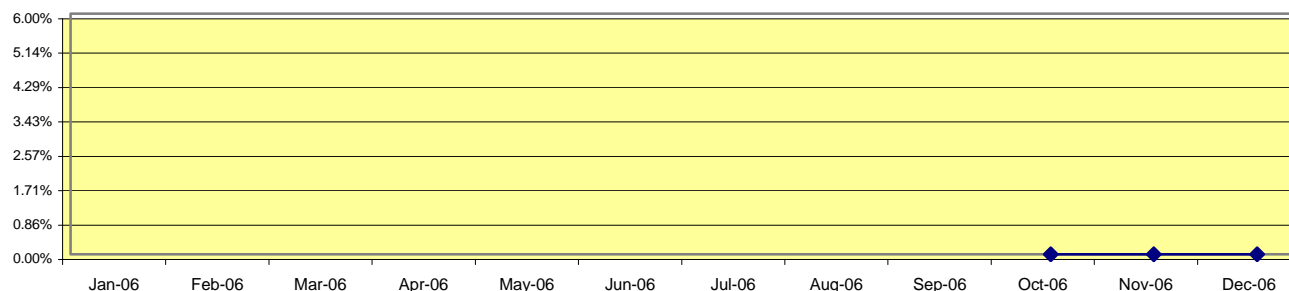
**Merrill Lynch Mortgage Investors Trust
Mortgage Loan Asset-Backed Certificates
Series 2006-OPT1**

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

MDR (monthly Default Rate)

Total

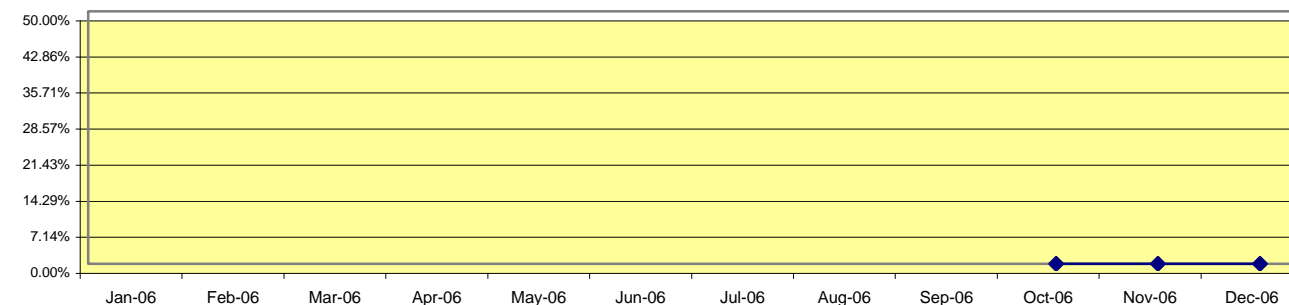
Current Period	0.00%
3-Month Average	0.00%
6-Month Average	0.00%
12-Month Average	0.00%
Average Since Cut-Off	0.00%



CDR (Conditional Default Rate)

Total

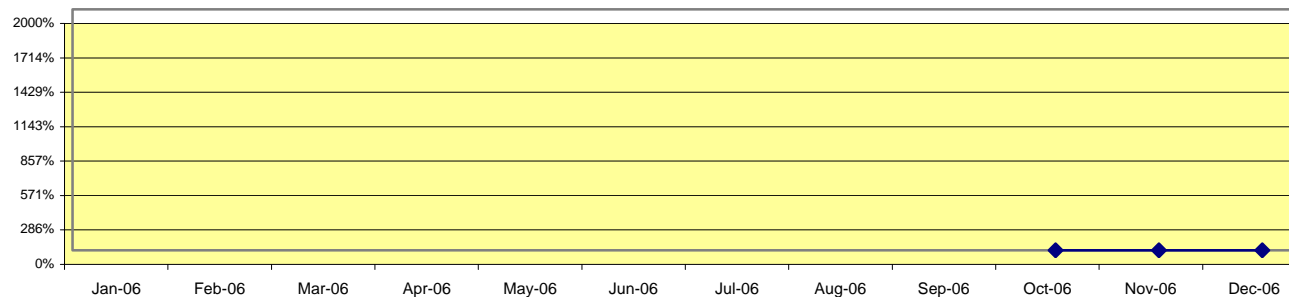
Current Period	0.00%
3-Month Average	0.00%
6-Month Average	0.00%
12-Month Average	0.00%
Average Since Cut-Off	0.00%



SDA (Standard Default Assumption)

Total

Current Period	0.00%
3-Month Average	0.00%
6-Month Average	0.00%
12-Month Average	0.00%
Average Since Cut-Off	0.00%



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-OPT1**

***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-OPT1**

***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-OPT1**

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

Disclosure Control #	Loan Group #	Modified Maturity Date	Cutoff Maturity Date	Modification Description
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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-OPT1**

***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-OPT1**

Distribution Date: 26-Dec-06
Historical Collateral Level REO Report
Total (All Loans)

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
Total					0.00	0.00	0.00		0.00		0.00	0.00	0.00



**Merrill Lynch Mortgage Investors Trust
Mortgage Loan Asset-Backed Certificates
Series 2006-OPT1**

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

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
Total					0.00	0.00	0.00		0.00		0.00	0.00	0.00



**Merrill Lynch Mortgage Investors Trust
Mortgage Loan Asset-Backed Certificates
Series 2006-OPT1**

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

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
Total					0.00	0.00	0.00		0.00		0.00	0.00	0.00