

Mailstop 3561

August 3, 2007

Via U.S. Mail

Terry B. Renoux
President, Consumer Finance
First Tennessee Bank National Association
4000 Horizon Way
Irving, TX 75063

**Re: First Horizon ABS Trust 2006-HE2
Form 10-K for the fiscal year ended December 31, 2006
Filed April 2, 2007**

**Form 10-D for the monthly distribution period from December 2, 2006 to
January 1, 2007
Filed February 9, 2007
File No. 333-132046-18**

Dear Mr. Renoux,

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

Sincerely,

Max A. Webb
Assistant Director

cc: Mark W. Harris, Esq.
Andrews Kurth LLP
via facsimile: 214.659.4773