

Mail Stop 3561

December 27, 2007

Via Fax and U.S. Mail

Steven R. Lambert  
President and Chief Executive Officer  
Nissan Motor Acceptance Corporation  
333 Commerce Street  
Nashville, Tennessee

**Re: Nissan Auto Lease Trust 2006-A**  
**Form 10-K for the fiscal year ended March 31, 2007**  
**Filed June 29, 2007**  
**File No. 333-134238-01**

**Form 10-D for the monthly distribution period from**  
**February 1, 2007 to February 28, 2007**  
**Filed March 29, 2007**

Dear Mr. Lambert,

We have completed our review of your Form 10-K and related filings, and without necessarily concurring with your comment responses, have no further comments at this time.

Sincerely,

Max A. Webb  
Assistant Director