

Mail Stop 4561

May 19, 2008

Lawrence Kusch  
Assistant Vice President  
The Bank of New York Trust Company, N.A.  
2 North LaSalle Street, Suite 1020  
Chicago, Illinois 60602

**RE: Government Trust 1-D  
Form 10-K for Fiscal Year Ended December 31, 2007  
Filed March 31, 2008  
File No. 000-17202**

Dear Mr. Kusch,

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

Sincerely,

Kevin W. Vaughn  
Accounting Branch Chief