May 11, 2007

Via U.S. Mail

Marcie E. Copson-Hall Senior Vice President FIA Card Services, National Association 1100 N. King Street Wilmington, DC 19884-0781

BA Credit Card Trust Re: Form 10-K for the fiscal year ended June 30, 2006 Filed September 28, 2006

> Form 10-D for the monthly distribution period from April 1, 2006 to April 30, 2006 Filed May 15, 2006 File No. 333-50316-02

Dear Ms. Copson-Hall,

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: Michael H. Mitchell, Esq.

Orrick, Herrington & Sutcliffe LLP

via facsimile: 202-339-8500