

Mail Stop 3651

February 27, 2007

Evelyn Echevarria  
Ace Securities Corp.  
6525 Morrison Boulevard – Suite 318  
Charlotte, North Carolina 28211

**Re: Ace Securities Corp.  
Registration Statement on Form S-3  
Amendment No. 2; filed February 22, 2007  
File No. 333-131866**

Dear Ms. Echevarria,

We have limited our review of your filing for compliance with Regulation AB. Please note that our limited review covers only those issues addressed in the comments below. Please also note that our comments to either the base prospectuses and/or the supplements should be applied universally, if applicable.

Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with supplemental information so that we can better understand your disclosure. After reviewing this information, we may raise additional comments.

The purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects and welcome any questions you may have about our comments or on any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

### **Registration Statement on Form S-3**

#### **General**

Please confirm that the depositor or any issuing entity previously established, directly or indirectly, by the depositor or any affiliate of the depositor has been current and timely with Exchange Act reporting during the last twelve months with respect to asset-backed securities involving the same asset class. Please refer

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to General Instruction I.A.4. of Form S-3. Also, please provide us with the CIK codes for any affiliate of the depositor that has offered a class of asset-backed securities involving the same asset class as this offering.

\* \* \* \* \*

If you have any questions regarding these comments, you may contact me at (202) 551-3315.

Sincerely,

Hanna T. Teshome  
Special Counsel

cc: Via Facsimile  
Reed D. Auerbach  
McKee Nelson LLP  
(917) 777-4299