Mail Stop 4561

August 23, 2007

Mr. David K. Spohr Principal Financial/Accounting Officer World Monitor Trust II – Series D 900 King Street, Suite 100 Rye Brook, NY 10573

Re: World Monitor Trust II – Series D Form 10-K for the fiscal year ended December 31, 2006 File No. 0-32685

Dear Mr. Spohr:

We have completed our review of the above referenced filing and have no further comments at this time.

Sincerely,

Kevin Woody Branch Chief