

The Depository Trust Company

IMPORTANT

B#: B134-06

DATE: September 7, 2006

TO: ALL PARTICIPANTS

FROM: Denise Russo, Director, Underwriting Department

ATTENTION: Managing Partner/Officer; Cashier, Operations, Data Processing and Underwriting Managers

SUBJECT: Section 3(c)(7) restrictions for ABACUS 2006-13, LTD./ABACUS 2006-13, Inc. Class A Variable rate Notes, Due 2046; Class B Variable Rate Notes, Due 2046; Class C Variable Rate Notes, Due 2046; Class D Variable Rate Notes, Due 2046; Class E Variable Rate Notes, Due 2046; Class F Variable Rate Notes, Due 2046; Class G Variable Rate Notes, Due 2046; Class H Variable Rate Notes; Due 2046, Class J Variable Rate Notes, Due 2046; Class K Variable Rate Notes, Due 2046; Class L Variable Rate Notes, Due 2046; Class M Variable Rate Notes, Due 2046; Class N Variable Rate Notes, Due 2046; Class O Variable Rate Notes, Due 2046; Class P Variable Rate Notes, Due 2046; Class Q Variable Rate Notes, Due 2046; and Class FL Variable Rate Notes, Due 2046.

(A) CUSIP Number	00257HAA0 with respect to the Class A Variable Rate Notes, Due 2046;
	00257HAB8 with respect to the Class B Variable Rate Notes, Due 2046;
	00257HAC6 with respect to the Class C Variable Rate Notes, Due 2046;
	00257HAD4 with respect to the Class D Variable Rate Notes, Due 2046;
	00257HAE2 with respect to the Class E Variable Rate Notes, Due 2046;
	00257HAF9 with respect to the Class F Variable Rate Notes, Due 2046;
	00257HAG7 with respect to the Class G Variable Rate Notes, Due 2046;
	00257HAH5 with respect to the Class H Variable Rate Notes, Due 2046;
	00257HAJ1 with respect to the Class J Variable Rate Notes, Due 2046;
	00257HAK8 with respect to the Class K Variable Rate

Notes, Due 2046;
00257JAA6 with respect to the Class L Variable Rate
Notes, Due 2046;
00257JAB4 with respect to the Class M Variable Rate
Notes, Due 2046;
00257JAC2 with respect to the Class N Variable Rate
Notes, Due 2046;
00257JAD0 with respect to the Class O Variable Rate
Notes, Due 2046;
00257JAE8 with respect to the Class P Variable Rate
Notes, Due 2046;
00257JAF5 with respect to the Class Q Variable Rate
Notes, Due 2046;
00257JAG3 with respect to the Class FL Variable Rate
Notes, Due 2046.

(B) Security Description

ABACUS 2006-13, Ltd. / ABACUS 2006-13, Inc.
Class A Variable Rate Notes, Due 2046;
Class B Variable Rate Notes, Due 2046;
Class C Variable Rate Notes, Due 2046;
Class D Variable Rate Notes, Due 2046;
Class E Variable Rate Notes, Due 2046;
Class F Variable Rate Notes, Due 2046;
Class G Variable Rate Notes, Due 2046;
Class H Variable Rate Notes, Due 2046;
Class J Variable Rate Notes, Due 2046;
Class K Variable Rate Notes, Due 2046;
Class L Variable Rate Notes, Due 2046;
Class M Variable Rate Notes, Due 2046;
Class N Variable Rate Notes, Due 2046;
Class O Variable Rate Notes, Due 2046;
Class P Variable Rate Notes, Due 2046;
Class Q Variable Rate Notes, Due 2046;
Class FL Variable Rate Notes, Due 2046.

(C) Offer Amount

Up to U.S. \$159,000,000 Class A Variable Rate Notes,
Due 2046
Up to U.S. \$44,718,750 Class B Variable Rate Notes,
Due 2046;
Up to U.S. \$10,931,250 Class C Variable Rate Notes,
Due 2046;
Up to U.S. \$11,925,000 Class D Variable Rate Notes,
Due 2046;
Up to U.S. \$11,925,000 Class E Variable Rate Notes,
Due 2046;
Up to U.S. \$11,925,000 Class F Variable Rate Notes,
Due 2046;
Up to U.S. \$7,950,000 Class G Variable Rate Notes,
Due 2046;
Up to U.S. \$11,925,000 Class H Variable Rate Notes,
Due 2046;
Up to U.S. \$9,937,500 Class J Variable Rate Notes,
Due 2046;

Up to U.S. \$8,943,750 Class K Variable Rate Notes,
Due 2046;
Up to U.S. \$9,937,500 Class L Variable Rate Notes,
Due 2046;
Up to U.S. \$7,950,000 Class M Variable Rate Notes,
Due 2046;
Up to U.S. \$5,962,500 Class N Variable Rate Notes,
Due 2046;
Up to U.S. \$2,500,000 Class O Variable Rate Notes,
Due 2046;
Up to U.S. \$3,000,000 Class P Variable Rate Notes,
Due 2046;
Up to U.S. \$1,000,000 Class Q Variable Rate Notes,
Due 2046; and
Up to U.S. \$8,000,000 Class FL Variable Rate Notes,
Due 2046.

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|------------------------|-----------------------------------|
| (D) Initial Purchasers | Goldman, Sachs & Co.. |
| (E) Paying Agent | LaSalle Bank National Association |
| (F) Issuance Date | September 7, 2006 |

Special Instructions:

See Attached Important Instructions from the Issuer.

ABACUS 2006-13, LTD
P.O. Box 1093 GT
South Church Street
George Town, Grand Cayman
Cayman Islands

The Issuer and the Initial Purchasers referred to above are putting Participants on notice that they are required to follow these purchase and transfer restrictions with regard to the above-referenced Securities.

In order to qualify for the exemption provided by Section 3(c)(7) under the Investment Company Act of 1940, as amended (the “Investment Company Act”), and the exemption provided by Rule 144A (“Rule 144A”) under the Securities Act of 1933, as amended (the “Securities Act”), offers, sales and resales of the above-referenced Securities, in global form, may only be made in minimum denominations of \$500,000 and in integral multiples of \$1,000 in excess thereof to “qualified institutional buyers” (“QIBs”) within the meaning of Rule 144A that, if U.S. Persons (as defined in Rule 902(k) under the Securities Act, “U.S. Persons”), must also be “qualified purchasers” (“QPs”) within the meaning of the Investment Company Act. Each purchaser of Securities, in global form, (I) represents to and agrees with the Issuer and the Initial Purchasers that (i) the purchaser is a QIB that, if a U.S. Person, is also a QP; (ii) the purchaser is not a broker-dealer that owns and invests on a discretionary basis less than \$25 million in securities of unaffiliated issuers; (iii) the purchaser is not a participant-directed employee plan, such as a 401(k) plan; (iv) the purchaser is acting for its own account, or the account of another QIB that, if a U.S. Person, is also a QP; (v) in the case of a U.S. Person, the purchaser is not formed for the purpose of investing in the Issuer (except where each beneficial owner of the purchaser is a QP); (vi) the purchaser, and each account for which it is purchasing, must hold at least the minimum denomination of Securities; and (vii) the purchaser will provide notice of the transfer restrictions to any subsequent transferees and (II) acknowledges that the Issuer has not been registered under the Investment Company Act and the Securities have not been registered under the Securities Act and represents to and agrees with the Issuer that, for so long as the Securities are outstanding, it will not offer, resell, pledge or otherwise transfer the Securities, in global form, except to a QIB that, if a U.S. Person, is also a QP in a transaction meeting the requirements of Rule 144A. Each purchaser further understands that the Securities will bear a legend with respect to such transfer restrictions. See “Notice to Investors” in the Offering Circular, dated September 7, 2006, relating to the Securities (“Offering Circular”).

The Issuer is putting Participants on notice that the above-referenced Securities are “risk-linked securities” the ownership of which, as set forth in the original offering documents for such securities, is limited to investors in jurisdictions identified in the Offering Circular as “Permitted U.S. Jurisdictions” or “Permitted Non-U.S. Jurisdictions”.

Each purchaser of the above-referenced Securities is responsible for determining for itself whether it has the legal power, authority and right to purchase such securities or whether such purchase would subject it to the jurisdiction of any insurance or other regulatory authority. Neither the issuer nor any other person involved in the original offering of the securities expresses any view as to an investor's legal power, authority or right to purchase such securities or whether such purchase would subject it to the jurisdiction of any insurance or other regulatory authority. Investors are urged to consult their own legal advisors as to such matters.

The Indenture, dated as of September 07, 2006, among the Issuer and LaSalle Bank National Association, as indenture trustee, and paying agent, provides that the Issuer shall have the right to (i) require any holder of Securities, in global form, who is determined (x) not to have been, if a U.S. Person, a QP, or (y) who does not reside and hold their interest in the Securities in a Permitted U.S. Jurisdiction or a Permitted Non-U.S. Jurisdiction, to sell their Securities to (i) a person that is a QIB that, if a U.S. Person, is also a QP, and who resides and holds their interest in the Securities in a Permitted U.S. Jurisdiction or a Permitted Non-U.S. Jurisdiction, in a transaction meeting the requirements of Rule 144A.

The restrictions on transfer required by the Issuer (outlined above) related to the Investment Company Act will be reflected under the notation "3c7" in DTC's User Manuals and in upcoming editions of DTC's Reference Directory.

Any questions or comments regarding this subject may be directed to John Dykstra at (345) 814-5530.