

EXHIBIT 2

Redacted for Privilege

From: Joel Wollman

Sent: Monday, June 23, 2014 3:33 PM

To: james.byrnes@usbank.com; 'dagus@bnymellon.com'; JPM.Settlement.Inquiries@usbank.com; Erica Taggart

Cc: Arthur Chu; Michael Gat

Subject: Direction for JPMAC 2006-WMC1

Jim,

Please find the attached letter regarding our position in JPMAC 2006-WMC1 along with our updated holdings information.

We would appreciate it if you could please confirm receipt of this letter and let us know when we can expect to hear back from you to discuss this in more detail.

Thank you,
Joel Wollman
QVT Financial

CONFIRMATION OF SHARES

BARCLAYS

Barclays Capital
70 Hudson St.
Jersey City, NJ 07302
Tel (201) 499-8119

Re: JP MORGAN MORTGAGE ACQUISITION CORP SERIES 2006-WMC1 CLASS
A4 25/03/36 (ISIN: US46626LHT08, Sedol: BGSW4D0)
DTC Participant Number: 229

Dear Officer:

The records of Barclays Capital Inc. ("BCI") indicate that as of June 9, 2014 each of the following is a holder of JP MORGAN MORTGAGE ACQUISITION CORP SERIES 2006-WMC1 CLASS A4 25/03/36 (ISIN: US46626LHT08, Sedol: BGSW4D0) in the amount set forth opposite its name

21030373	QUINTESSENCE FUND L.P.:	4,538,927
21030371	QVT FUND IV LP:	5,810,011
21030372	QVT FUND V LP:	35,501,062

Regards,



Medallion Stamp

SIGNATURE GUARANTEED
MEDALLION GUARANTEED
BARCLAYS CAPITAL INC.


AUTHORIZED SIGNATURE
(BM001) Z0519462
NYSE, INC. MEDALLION SIGNATURE PROGRAM



CONFIRMATION OF SHARES

BARCLAYS

Barclays Capital
70 Hudson St.
Jersey City, NJ 07302
Tel (201) 499-8119

Re: JP MORGAN MORTGAGE ACQUISITION CORP SERIES 2006-WMC1 CLASS
A5 25/03/36 USD (ISIN: US46626LHU70, Sedol: B11Z624)
DTC Participant Number: 229

Dear Officer:

The records of Barclays Capital Inc. ("BCI") indicate that as of June 9, 2014 each of the following is a holder of JP MORGAN MORTGAGE ACQUISITION CORP SERIES 2006-WMC1 CLASS A5 25/03/36 USD (ISIN: US46626LHU70, Sedol: B11Z624) in the amount set forth opposite its name

21030373	QUINTESSENCE FUND L.P.:	2,673,680
21030371	QVT FUND IV LP:	3,251,772
21030372	QVT FUND V LP:	20,074,548

Regards,



Medallion Stamp

