

Distribution Information	Deal Information
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Statement to Certificateholder

Residential Asset Securities Corp, 2006-KS2
December 26, 2006

1. Distribution Summary

Class	CUSIP	Original Face Value	Beginning Notional / Principal Balance	Pass - Through Rate	Principal Distribution	Interest Distribution	Total Distribution (3) + (4) = (5)	Principal Loss	Interest Loss	Deferred Interest	Ending Notional/ Principal Balance (1)-(3)-(6)+(8)=(9)
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
A-1	75406BAA5	382,090,000.00	238,819,667.34	5.39000000	22,992,663.77	1,036,941.73	24,029,605.50	0.00	0.00	0.00	215,827,003.57
A-2	75406BAB3	162,917,000.00	162,917,000.00	5.45000000	0.00	715,250.88	715,250.88	0.00	0.00	0.00	162,917,000.00
A-3	75406BAC1	181,436,000.00	181,436,000.00	5.51000000	0.00	805,323.85	805,323.85	0.00	0.00	0.00	181,436,000.00
A-4	75406BAD9	56,557,000.00	56,557,000.00	5.61000000	0.00	255,590.51	255,590.51	0.00	0.00	0.00	56,557,000.00
M-1	75406BAE7	38,000,000.00	38,000,000.00	5.69000000	0.00	174,177.22	174,177.22	0.00	0.00	0.00	38,000,000.00
M-2	75406BAF4	35,000,000.00	35,000,000.00	5.71000000	0.00	160,990.28	160,990.28	0.00	0.00	0.00	35,000,000.00
M-3	75406BAG2	20,000,000.00	20,000,000.00	5.73000000	0.00	92,316.67	92,316.67	0.00	0.00	0.00	20,000,000.00
M-4	75406BAH0	18,000,000.00	18,000,000.00	5.82000000	0.00	84,390.00	84,390.00	0.00	0.00	0.00	18,000,000.00
M-5	75406BAJ6	17,000,000.00	17,000,000.00	5.85000000	0.00	80,112.50	80,112.50	0.00	0.00	0.00	17,000,000.00
M-6	75406BAK3	15,500,000.00	15,500,000.00	5.94000000	0.00	74,167.50	74,167.50	0.00	0.00	0.00	15,500,000.00
M-7	75406BAL1	15,500,000.00	15,500,000.00	6.52000000	0.00	81,409.44	81,409.44	0.00	0.00	0.00	15,500,000.00
M-8	75406BAM9	13,500,000.00	13,500,000.00	6.72000000	0.00	73,080.00	73,080.00	0.00	0.00	0.00	13,500,000.00
M-9	75406BAN7	10,500,000.00	10,500,000.00	7.82000000	0.00	66,144.17	66,144.17	0.00	0.00	0.00	10,500,000.00
M-10	75406BAP2	11,500,000.00	11,500,000.00	7.82000000	0.00	72,443.61	72,443.61	0.00	0.00	0.00	11,500,000.00
SB	75406BAQ0	22,500,026.02	22,500,000.59	0.00000000	0.00	1,506,423.93	1,506,423.93	0.00	0.00	0.00	22,500,000.59
R-I		0.00	0.00	0.00000000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R-II		0.00	0.00	0.00000000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R-III		0.00	0.00	0.00000000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deal Totals		1,000,000,026.02	856,729,667.93		22,992,663.77	5,278,762.29	28,271,426.06	0.00	0.00	0.00	833,737,004.16

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2. Factor Summary

Amount /Original Amount per \$1000 unit)

Class	CUSIP	Beginning Notional/ Principal Balance Factor	Principal Distribution Factor	Interest Distribution Factor	Total Distribution Factor	Deferred Interest Factor	Interest Shortfall Factor	Ending Notional/ Principal Balance Factor
A-1	75406BAA5	625.03511565	60.17604169	2.71386775	62.88990945	0.00000000	0.00000000	564.85907396
A-2	75406BAB3	1,000.00000000	0.00000000	4.39027775	4.39027775	0.00000000	0.00000000	1,000.00000000
A-3	75406BAC1	1,000.00000000	0.00000000	4.43861114	4.43861114	0.00000000	0.00000000	1,000.00000000
A-4	75406BAD9	1,000.00000000	0.00000000	4.51916668	4.51916668	0.00000000	0.00000000	1,000.00000000
M-1	75406BAE7	1,000.00000000	0.00000000	4.58361105	4.58361105	0.00000000	0.00000000	1,000.00000000
M-2	75406BAF4	1,000.00000000	0.00000000	4.59972229	4.59972229	0.00000000	0.00000000	1,000.00000000
M-3	75406BAG2	1,000.00000000	0.00000000	4.61583350	4.61583350	0.00000000	0.00000000	1,000.00000000
M-4	75406BAH0	1,000.00000000	0.00000000	4.68833333	4.68833333	0.00000000	0.00000000	1,000.00000000
M-5	75406BAJ6	1,000.00000000	0.00000000	4.71250000	4.71250000	0.00000000	0.00000000	1,000.00000000
M-6	75406BAK3	1,000.00000000	0.00000000	4.78500000	4.78500000	0.00000000	0.00000000	1,000.00000000
M-7	75406BAL1	1,000.00000000	0.00000000	5.25222194	5.25222194	0.00000000	0.00000000	1,000.00000000
M-8	75406BAM9	1,000.00000000	0.00000000	5.41333333	5.41333333	0.00000000	0.00000000	1,000.00000000
M-9	75406BAN7	1,000.00000000	0.00000000	6.29944476	6.29944476	0.00000000	0.00000000	1,000.00000000
M-10	75406BAP2	1,000.00000000	0.00000000	6.29944435	6.29944435	0.00000000	0.00000000	1,000.00000000
SB ¹	75406BAQ0							
R-I		0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
R-II		0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
R-III		0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000

¹ Factors not reported for OC Classes

Deal Factor :	83.37369825%
Group I Factor :	79.69515713%
Group II Factor :	83.06616874%
Group III Factor :	85.25934170%
Group IV Factor :	99.44210644%

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4. Interest Summary

The following section only reports information for classes that have accrued interest for this distribution.

Class	Accrual Period		Accrual Methodology	Beginning Notional/Principal Balance	Pass-Through Rate	Optimal Interest Amount	Interest Loss	Deferred Interest	Interest Shortfall Amount	Other Income	Interest Distribution (1)-(2)-(3)-(4)+(5)=(6)	Accrued Certificate Interest Remaining Unpaid
	Start	End				(1)	(2)	(3)	(4)	(5)	(6)	
A-1	11/27/2006	12/25/2006	Actual/360	238,819,667.34	5.39000000	1,036,941.73	0.00	0.00	0.00	0.00	1,036,941.73	0.00
A-2	11/27/2006	12/25/2006	Actual/360	162,917,000.00	5.45000000	715,250.88	0.00	0.00	0.00	0.00	715,250.88	0.00
A-3	11/27/2006	12/25/2006	Actual/360	181,436,000.00	5.51000000	805,323.85	0.00	0.00	0.00	0.00	805,323.85	0.00
A-4	11/27/2006	12/25/2006	Actual/360	56,557,000.00	5.61000000	255,590.51	0.00	0.00	0.00	0.00	255,590.51	0.00
M-1	11/27/2006	12/25/2006	Actual/360	38,000,000.00	5.69000000	174,177.22	0.00	0.00	0.00	0.00	174,177.22	0.00
M-2	11/27/2006	12/25/2006	Actual/360	35,000,000.00	5.71000000	160,990.28	0.00	0.00	0.00	0.00	160,990.28	0.00
M-3	11/27/2006	12/25/2006	Actual/360	20,000,000.00	5.73000000	92,316.67	0.00	0.00	0.00	0.00	92,316.67	0.00
M-4	11/27/2006	12/25/2006	Actual/360	18,000,000.00	5.82000000	84,390.00	0.00	0.00	0.00	0.00	84,390.00	0.00
M-5	11/27/2006	12/25/2006	Actual/360	17,000,000.00	5.85000000	80,112.50	0.00	0.00	0.00	0.00	80,112.50	0.00
M-6	11/27/2006	12/25/2006	Actual/360	15,500,000.00	5.94000000	74,167.50	0.00	0.00	0.00	0.00	74,167.50	0.00
M-7	11/27/2006	12/25/2006	Actual/360	15,500,000.00	6.52000000	81,409.44	0.00	0.00	0.00	0.00	81,409.44	0.00
M-8	11/27/2006	12/25/2006	Actual/360	13,500,000.00	6.72000000	73,080.00	0.00	0.00	0.00	0.00	73,080.00	0.00
M-9	11/27/2006	12/25/2006	Actual/360	10,500,000.00	7.82000000	66,144.17	0.00	0.00	0.00	0.00	66,144.17	0.00
M-10	11/27/2006	12/25/2006	Actual/360	11,500,000.00	7.82000000	72,443.61	0.00	0.00	0.00	0.00	72,443.61	0.00
SB	11/01/2006	11/30/2006	Actual/360	22,500,000.59	0.00000000	0.00	0.00	0.00	0.00	1,506,423.93	1,506,423.93	0.00
Deal Totals				856,729,667.93		3,772,338.36	0.00	0.00	0.00	1,506,423.93	5,278,762.29	0.00

Current Index Rates

Index Type	Rate	Classes
USLIB TEL 25 -2BD	5.32000000	A-1, A-2, A-3, M-1, M-3, M-5, M-7, M-9, M-10, M-8, M-6, M-4, M-2, A-4

5. Other Income Detail

Class	Prepayment Charges	Remaining Excess Cash Flow and OC Release Amount	Other Income Distribution
	(1)	(2)	(1) + (2) = (3)
SB	280,460.66	1,225,963.27	1,506,423.93
Deal Totals	280,460.66	1,225,963.27	1,506,423.93

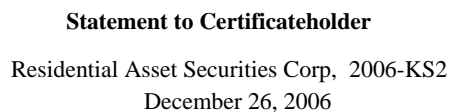
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6. Interest Shortfalls, Compensation and Expenses

	Current Prepayment Interest Shortfall Amount	Compensating Interest	Net Prepayment Interest Shortfall Amount (1) - (2)=(3)	Civil Relief Act Shortfall Count	Civil Relief Act Shortfall Amount	Compensation		Advances		Allowable Expenses per Governing Documents	Non - Recoverable Advances
	(1)	(2)	(3)			Subservicer	Master Servicer	Subservicer	Master Servicer		
Group I	2.23	627.10	-624.87	0	0.00	2,468.44	0.00	10,175.18	0.00	0.00	0.00
Group II	54,194.03	53,569.16	624.87	3	911.08	247,402.43	0.00	576,722.33	27,691.39	0.00	0.00
Group III	9,414.28	9,414.28	0.00	1	99.78	39,513.06	0.00	73,955.87	962.93	0.00	0.00
Group IV	0.00	0.00	0.00	0	0.00	163.48	22.36	869.70	0.00	0.00	0.00
Deal Totals	63,610.54	63,610.54	0.00	4	1,010.86	289,547.41	22.36	661,723.08	28,654.32	0.00	0.00



(A) Prepayment Interest Shortfall Amounts

Deal Totals	0.00	0.00	0.00	0.00	0.00
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0.00	0.00	0.00	0.00	0.00
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8. Collateral Summary

A. Loan Count and Balances

		Original Loan Count/ Scheduled Principal Balance	Beginning Loan Count/ Scheduled Principal Balance	Scheduled Principal	Curtailments	Payoffs	Matured Loans	Repurchases	Beginning Aggregate Scheduled Principal Balance of Liquidations/ Charge-offs	Ending Loan Count/Scheduled Principal Balance
Group I	Count	59	49	N/A	6	0	0	0	0	49
	Balance/Amount	8,519,329.36	6,793,734.28	3,918.52	322.84	0.00	N/A	0.00	0.00	6,789,492.92
Group II	Count	5,132	4,489	N/A	401	99	0	5	8	4,377
	Balance/Amount	841,652,799.47	718,788,558.18	414,059.00	93,863.62	17,306,019.63	N/A	790,470.62	1,055,410.72	699,128,734.59
Group III	Count	1,864	1,650	N/A	219	30	0	0	8	1,612
	Balance/Amount	149,288,525.49	130,610,701.88	99,177.08	12,196.27	2,909,967.77	N/A	0.00	306,946.69	127,282,414.07
Group IV	Count	4	4	N/A	0	0	0	0	0	4
	Balance/Amount	539,371.70	536,673.59	311.01	0.00	0.00	N/A	0.00	0.00	536,362.58
Deal Totals	Count	7,059	6,192	N/A	626	129	0	5	16	6,042
	Balance/Amount	1,000,000,026.02	856,729,667.93	517,465.61	106,382.73	20,215,987.40	N/A	790,470.62	1,362,357.41	833,737,004.16

B. Weighted Averages

	Beginning Weighted Average Gross Mortgage Rate	Ending Weighted Average Gross Mortgage Rate	Ending Weighted Average Remaining Amortization Term	Ending Weighted Average Months to Maturity	Beginning Weighted Average Net Mortgage Rate	Ending Weighted Average Net Mortgage Rate	Beginning Weighted Average Unmodified Net Mortgage Rate	Net Weighted Average Cap Rate	Weighted Average Net Rate
Group I	8.89491704	8.89492602	347.06	347.06	8.40888521	8.40889620	8.40888521	7.90550075	7.64198406
Group II	7.94386823	7.93944267	350.07	347.96	7.47248456	7.46847641	7.47370592	7.90550075	7.64198406
Group III	8.94030766	8.94016754	334.49	311.22	8.52229670	8.52223828	8.52321340	7.90550075	7.64198406
Group IV	9.26553010	9.26573282	348.89	348.89	8.84996882	8.85015306	8.84996882	7.90550075	7.64198407
Deal Totals	8.10414764	8.10085244	347.66	342.34	7.64081960	7.63789603	7.64198406	N/A	N/A

C. Constant Prepayment Rate

	1 Month CPR	3 Month CPR	6 Month CPR	12 Month CPR	Life CPR

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Group-I	0.06%	8.25%	29.36%		23.34%
Group-II	27.81%	25.80%	24.31%		19.42%
Group-III	25.97%	22.55%	21.21%		16.69%
Group-IV	0.00%	0.00%	0.00%		0.00%
Deal Totals	27.33%	25.17%	23.88%		19.03%

9. Repurchases

		Breaches Of Representations and Warranties	ARM Conversions	Optional Repurchases of Defaulted Loans	Others	Total (1)+(2)+(3)+(4)=(5)
		(1)	(2)	(3)	(4)	(5)
Group I	Count	0	0	0	0	0
	Scheduled Balance	0.00	0.00	0.00	0.00	0.00
Group II	Count	4	0	0	1	5
	Scheduled Balance	680,466.44	0.00	0.00	110,004.18	790,470.62
Group III	Count	0	0	0	0	0
	Scheduled Balance	0.00	0.00	0.00	0.00	0.00
Group IV	Count	0	0	0	0	0
	Scheduled Balance	0.00	0.00	0.00	0.00	0.00
Deal Totals	Count	4	0	0	1	5
	Scheduled Balance	680,466.44	0.00	0.00	110,004.18	790,470.62

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10. Loan Status Report

Delinquency Calculation Method: Office of Thrift Supervision

Deal Totals	Current / Delinquent		Bankruptcy		Foreclosure		REO			Total	
	Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance	Actual Balance	Count	Scheduled Balance
Current	5,335	736,884,053.83	13	1,377,571.82	1	80,578.16	0	0.00	0.00	5,349	738,342,203.81
30 days	278	37,396,449.18	4	620,271.27	0	0.00	0	0.00	0.00	282	38,016,720.45
60 days	119	16,973,331.11	1	63,364.32	6	856,462.57	0	0.00	0.00	126	17,893,158.00
90 days	43	4,720,295.99	5	816,563.14	29	4,579,255.48	0	0.00	0.00	77	10,116,114.61
120 days	18	2,021,314.97	8	909,867.90	29	4,354,784.90	1	337,400.01	337,400.01	56	7,623,367.78
150 days	8	635,498.40	7	616,583.97	33	5,012,168.98	6	543,212.77	545,652.58	54	6,807,464.12
180 days	2	205,200.77	2	170,448.93	16	2,089,529.46	7	655,385.35	658,297.29	27	3,120,564.51
181+ days	2	99,781.41	2	167,311.33	53	8,554,604.27	14	2,995,713.87	3,012,069.00	71	11,817,410.88
Total	5,805	798,935,925.66	42	4,741,982.68	167	25,527,383.82	28	4,531,712.00	4,553,418.88	6,042	833,737,004.16
Current	88.30%	88.38%	0.22%	0.17%	0.02%	0.01%	0.00%	0.00%	0.00%	88.53%	88.56%
30 days	4.60%	4.49%	0.07%	0.07%	0.00%	0.00%	0.00%	0.00%	0.00%	4.67%	4.56%
60 days	1.97%	2.04%	0.02%	0.01%	0.10%	0.10%	0.00%	0.00%	0.00%	2.09%	2.15%
90 days	0.71%	0.57%	0.08%	0.10%	0.48%	0.55%	0.00%	0.00%	0.00%	1.27%	1.21%
120 days	0.30%	0.24%	0.13%	0.11%	0.48%	0.52%	0.02%	0.04%	0.04%	0.93%	0.91%
150 days	0.13%	0.08%	0.12%	0.07%	0.55%	0.60%	0.10%	0.07%	0.07%	0.89%	0.82%
180 days	0.03%	0.02%	0.03%	0.02%	0.26%	0.25%	0.12%	0.08%	0.08%	0.45%	0.37%
181+ days	0.03%	0.01%	0.03%	0.02%	0.88%	1.03%	0.23%	0.36%	0.36%	1.18%	1.42%
Total	96.08%	95.83%	0.70%	0.57%	2.76%	3.06%	0.46%	0.54%	0.55%	100.00%	100.00%

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Group I	Current / Delinquent		Bankruptcy		Foreclosure		REO			Total	
	Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance	Actual Balance	Count	Scheduled Balance
Current	37	5,308,539.23	2	158,189.36	0	0.00	0	0.00	0.00	39	5,466,728.59
30 days	3	563,457.81	0	0.00	0	0.00	0	0.00	0.00	3	563,457.81
60 days	2	236,629.17	0	0.00	0	0.00	0	0.00	0.00	2	236,629.17
90 days	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
120 days	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
150 days	0	0.00	1	55,481.63	0	0.00	0	0.00	0.00	1	55,481.63
180 days	0	0.00	0	0.00	2	133,103.06	0	0.00	0.00	2	133,103.06
181+ days	0	0.00	0	0.00	2	334,092.66	0	0.00	0.00	2	334,092.66
Total	42	6,108,626.21	3	213,670.99	4	467,195.72	0	0.00	0.00	49	6,789,492.92

Current	75.51%	78.19%	4.08%	2.33%	0.00%	0.00%	0.00%	0.00%	0.00%	79.59%	80.52%
30 days	6.12%	8.30%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	6.12%	8.30%
60 days	4.08%	3.49%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	4.08%	3.49%
90 days	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
120 days	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
150 days	0.00%	0.00%	2.04%	0.82%	0.00%	0.00%	0.00%	0.00%	0.00%	2.04%	0.82%
180 days	0.00%	0.00%	0.00%	0.00%	4.08%	1.96%	0.00%	0.00%	0.00%	4.08%	1.96%
181+ days	0.00%	0.00%	0.00%	0.00%	4.08%	4.92%	0.00%	0.00%	0.00%	4.08%	4.92%
Total	85.71%	89.97%	6.12%	3.15%	8.16%	6.88%	0.00%	0.00%	0.00%	100.00%	100.00%

Statement to Certificateholder

Residential Asset Securities Corp, 2006-KS2

December 26, 2006

Group II	Current / Delinquent		Bankruptcy		Foreclosure		REO			Total	
	Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance	Actual Balance	Count	Scheduled Balance
Current	3,816	613,261,611.50	7	818,537.83	1	80,578.16	0	0.00	0.00	3,824	614,160,727.49
30 days	216	32,307,695.05	4	620,271.27	0	0.00	0	0.00	0.00	220	32,927,966.32
60 days	92	14,860,106.83	1	63,364.32	5	773,165.73	0	0.00	0.00	98	15,696,636.88
90 days	26	3,975,831.37	5	816,563.14	26	4,347,154.24	0	0.00	0.00	57	9,139,548.75
120 days	14	1,908,388.00	5	820,936.69	24	3,796,827.01	1	337,400.01	337,400.01	44	6,863,551.71
150 days	5	482,269.22	5	543,838.50	30	4,590,028.38	5	489,651.80	491,923.10	45	6,105,787.90
180 days	1	150,400.00	2	170,448.93	13	1,903,641.93	7	655,385.35	658,297.29	23	2,879,876.21
181+ days	1	70,630.37	2	167,311.33	50	8,181,030.15	13	2,935,667.48	2,951,747.84	66	11,354,639.33
Total	4,171	667,016,932.34	31	4,021,272.01	149	23,672,425.60	26	4,418,104.64	4,439,368.24	4,377	699,128,734.59

Current	87.18%	87.72%	0.16%	0.12%	0.02%	0.01%	0.00%	0.00%	0.00%	87.37%	87.85%
30 days	4.93%	4.62%	0.09%	0.09%	0.00%	0.00%	0.00%	0.00%	0.00%	5.03%	4.71%
60 days	2.10%	2.13%	0.02%	0.01%	0.11%	0.11%	0.00%	0.00%	0.00%	2.24%	2.25%
90 days	0.59%	0.57%	0.11%	0.12%	0.59%	0.62%	0.00%	0.00%	0.00%	1.30%	1.31%
120 days	0.32%	0.27%	0.11%	0.12%	0.55%	0.54%	0.02%	0.05%	0.05%	1.01%	0.98%
150 days	0.11%	0.07%	0.11%	0.08%	0.69%	0.66%	0.11%	0.07%	0.07%	1.03%	0.87%
180 days	0.02%	0.02%	0.05%	0.02%	0.30%	0.27%	0.16%	0.09%	0.09%	0.53%	0.41%
181+ days	0.02%	0.01%	0.05%	0.02%	1.14%	1.17%	0.30%	0.42%	0.42%	1.51%	1.62%
Total	95.29%	95.41%	0.71%	0.58%	3.40%	3.39%	0.59%	0.63%	0.63%	100.00%	100.00%

Statement to Certificateholder

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Group III	Current / Delinquent		Bankruptcy		Foreclosure		REO			Total	
	Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance	Actual Balance	Count	Scheduled Balance
Current	1,479	117,876,014.86	4	400,844.63	0	0.00	0	0.00	0.00	1,483	118,276,859.49
30 days	59	4,525,296.32	0	0.00	0	0.00	0	0.00	0.00	59	4,525,296.32
60 days	25	1,876,595.11	0	0.00	1	83,296.84	0	0.00	0.00	26	1,959,891.95
90 days	17	744,464.62	0	0.00	2	133,626.90	0	0.00	0.00	19	878,091.52
120 days	4	112,926.97	3	88,931.21	5	557,957.89	0	0.00	0.00	12	759,816.07
150 days	3	153,229.18	1	17,263.84	3	422,140.60	1	53,560.97	53,729.48	8	646,194.59
180 days	1	54,800.77	0	0.00	1	52,784.47	0	0.00	0.00	2	107,585.24
181+ days	1	29,151.04	0	0.00	1	39,481.46	1	60,046.39	60,321.16	3	128,678.89
Total	1,589	125,372,478.87	8	507,039.68	13	1,289,288.16	2	113,607.36	114,050.64	1,612	127,282,414.07

Current	91.75%	92.61%	0.25%	0.31%	0.00%	0.00%	0.00%	0.00%	0.00%	92.00%	92.92%
30 days	3.66%	3.56%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.66%	3.56%
60 days	1.55%	1.47%	0.00%	0.00%	0.06%	0.07%	0.00%	0.00%	0.00%	1.61%	1.54%
90 days	1.05%	0.58%	0.00%	0.00%	0.12%	0.10%	0.00%	0.00%	0.00%	1.18%	0.69%
120 days	0.25%	0.09%	0.19%	0.07%	0.31%	0.44%	0.00%	0.00%	0.00%	0.74%	0.60%
150 days	0.19%	0.12%	0.06%	0.01%	0.19%	0.33%	0.06%	0.04%	0.04%	0.50%	0.51%
180 days	0.06%	0.04%	0.00%	0.00%	0.06%	0.04%	0.00%	0.00%	0.00%	0.12%	0.08%
181+ days	0.06%	0.02%	0.00%	0.00%	0.06%	0.03%	0.06%	0.05%	0.05%	0.19%	0.10%
Total	98.57%	98.50%	0.50%	0.40%	0.81%	1.01%	0.12%	0.09%	0.09%	100.00%	100.00%

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Group IV	Current / Delinquent		Bankruptcy		Foreclosure		REO			Total	
	Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance	Actual Balance	Count	Scheduled Balance
Current	3	437,888.24	0	0.00	0	0.00	0	0.00	0.00	3	437,888.24
30 days	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
60 days	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
90 days	0	0.00	0	0.00	1	98,474.34	0	0.00	0.00	1	98,474.34
120 days	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
150 days	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
180 days	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
181+ days	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
Total	3	437,888.24	0	0.00	1	98,474.34	0	0.00	0.00	4	536,362.58

Current	75.00%	81.64%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	75.00%	81.64%
30 days	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
60 days	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
90 days	0.00%	0.00%	0.00%	0.00%	25.00%	18.36%	0.00%	0.00%	0.00%	25.00%	18.36%
120 days	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
150 days	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
180 days	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
181+ days	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total	75.00%	81.64%	0.00%	0.00%	25.00%	18.36%	0.00%	0.00%	0.00%	100.00%	100.00%

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11. Delinquency Data

	Totals			Totals			Totals			Totals			Totals	
	Count % Count	Balance % Balance		Count % Count	Balance % Balance		Count % Count	Balance % Balance		Count % Count	Balance % Balance		Count % Count	Balance % Balance
1 Month	282	38,016,720.45	13 Months	0	0.00	25 Months	0	0.00	37 Months	0	0.00	49 Months	0	0.00
	4.67%	4.56%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
2 Months	126	17,893,158.00	14 Months	0	0.00	26 Months	0	0.00	38 Months	0	0.00	50 Months	0	0.00
	2.09%	2.15%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
3 Months	77	10,116,114.61	15 Months	0	0.00	27 Months	0	0.00	39 Months	0	0.00	51 Months	0	0.00
	1.27%	1.21%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
4 Months	56	7,623,367.78	16 Months	0	0.00	28 Months	0	0.00	40 Months	0	0.00	52 Months	0	0.00
	0.93%	0.91%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
5 Months	54	6,807,464.12	17 Months	0	0.00	29 Months	0	0.00	41 Months	0	0.00	53 Months	0	0.00
	0.89%	0.82%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
6 Months	27	3,120,564.51	18 Months	0	0.00	30 Months	0	0.00	42 Months	0	0.00	54 Months	0	0.00
	0.45%	0.37%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
7 Months	31	4,520,613.01	19 Months	0	0.00	31 Months	0	0.00	43 Months	0	0.00	55 Months	0	0.00
	0.51%	0.54%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
8 Months	16	2,811,461.23	20 Months	0	0.00	32 Months	0	0.00	44 Months	0	0.00	56 Months	0	0.00
	0.26%	0.34%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
9 Months	20	3,995,851.32	21 Months	0	0.00	33 Months	0	0.00	45 Months	0	0.00	57 Months	0	0.00
	0.33%	0.48%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
10 Months	3	413,560.68	22 Months	0	0.00	34 Months	0	0.00	46 Months	0	0.00	58 Months	0	0.00
	0.05%	0.05%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
11 Months	1	75,924.64	23 Months	0	0.00	35 Months	0	0.00	47 Months	0	0.00	59 Months	0	0.00
	0.02%	0.01%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
12 Months	0	0.00	24 Months	0	0.00	36 Months	0	0.00	48 Months	0	0.00	60+ Months	0	0.00
	0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%

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12. Loss Mitigation and Servicing Modifications

		Current		1 Payment		2 Payments		3+ Payments		Foreclosure		REO		Total	
	Modification Type	Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance
Group I	Capitalizations	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
	Other Modifications	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Group II	Capitalizations	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
	Other Modifications	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Group III	Capitalizations	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
	Other Modifications	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Group IV	Capitalizations	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
	Other Modifications	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Deal Totals	Capitalizations	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
	Other Modifications	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00

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Modification Type		Payoffs				Repurchases				Liquidations				Total			
		Current Month		Cumulative		Current Month		Cumulative		Current Month		Cumulative		Current Month		Cumulative	
		Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance
Group I	Capitalizations	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
	Other Modifications	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Group II	Capitalizations	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
	Other Modifications	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Group III	Capitalizations	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
	Other Modifications	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Group IV	Capitalizations	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
	Other Modifications	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Deal Totals	Capitalizations	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
	Other Modifications	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00

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13. Losses and Recoveries

A. Current Cycle Realized Losses

Current Period Realized Losses		Liquidations	Charge-Offs	Servicing Modifications	Bankruptcy Losses	Total
Group I	Loss Count	0	0	0	0	0
	Beginning Aggregate Scheduled Balance	0.00	0.00	0.00	0.00	0
	Principal Portion of Loss	0.00	0.00	0.00	0.00	0.00
	Interest Portion of Loss	0.00	0.00	0.00	0.00	0.00
	Total Realized Loss	0.00	0.00	0.00	0.00	0.00
Group II	Loss Count	12	0	0	0	12
	Beginning Aggregate Scheduled Balance	1,055,410.72	0.00	0.00	0.00	1,055,410.72
	Principal Portion of Loss	356,890.81	0.00	0.00	0.00	356,890.81
	Interest Portion of Loss	5,207.67	0.00	0.00	0.00	5,207.67
	Total Realized Loss	362,098.48	0.00	0.00	0.00	362,098.48
Group III	Loss Count	1	9	0	0	10
	Beginning Aggregate Scheduled Balance	53,265.69	253,681.00	0.00	0.00	306,946.69
	Principal Portion of Loss	53,265.69	253,681.00	0.00	0.00	306,946.69
	Interest Portion of Loss	1,788.84	15,659.24	0.00	0.00	17,448.08
	Total Realized Loss	55,054.53	269,340.24	0.00	0.00	324,394.77
Group IV	Loss Count	0	0	0	0	0
	Beginning Aggregate Scheduled Balance	0.00	0.00	0.00	0.00	0
	Principal Portion of Loss	0.00	0.00	0.00	0.00	0.00
	Interest Portion of Loss	0.00	0.00	0.00	0.00	0.00
	Total Realized Loss	0.00	0.00	0.00	0.00	0.00
Deal Totals	Loss Count	13	9	0	0	22
	Beginning Aggregate Scheduled Balance	1,108,676.41	253,681.00	0.00	0.00	1,362,357.41
	Principal Portion of Loss	410,156.50	253,681.00	0.00	0.00	663,837.50
	Interest Portion of Loss	6,996.51	15,659.24	0.00	0.00	22,655.75
	Total Realized Loss	417,153.01	269,340.24	0.00	0.00	686,493.25

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B. Cumulative Realized Losses

Cumulative Realized Losses		Liquidations	Charge-Offs	Servicing Modifications	Bankruptcy Losses	Total
Group I	Loss Count	0	0	0	0	0
	Total Realized Loss	0.00	0.00	0.00	0.00	0.00
Group II	Loss Count	16	2	0	0	18
	Total Realized Loss	553,010.32	118,699.85	0.00	0.00	671,710.17
Group III	Loss Count	2	39	0	0	41
	Total Realized Loss	79,370.45	1,762,625.58	0.00	0.00	1,841,996.03
Group IV	Loss Count	0	0	0	0	0
	Total Realized Loss	0.00	0.00	0.00	0.00	0.00
Deal Totals	Loss Count	18	41	0	0	59
	Total Realized Loss	632,380.77	1,881,325.43	0.00	0.00	2,513,706.20

C. Subsequent Recoveries

Subsequent Recoveries		Current Period	Cumulative
Group I	Subsequent Recoveries Count	0	0
	Subsequent Recoveries	0.00	0.00
	Net Loss 1	0.00	0.00
	Net Loss % 2	0.00%	0.00%
Group II	Subsequent Recoveries Count	1	3
	Subsequent Recoveries	6,860.70	61,540.09
	Net Loss 1	355,237.78	610,170.08
	Net Loss % 2	0.04%	0.07%
Group III	Subsequent Recoveries Count	6	17
	Subsequent Recoveries	7,541.52	315,381.74
	Net Loss 1	316,853.25	1,526,614.29
	Net Loss % 2	0.21%	1.02%

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Group IV	Subsequent Recoveries Count	0	0
	Subsequent Recoveries	0.00	0.00
	Net Loss ¹	0.00	0.00
	Net Loss % ²	0.00%	0.00%
Deal Totals	Subsequent Recoveries Count	7	20
	Subsequent Recoveries	14,402.22	376,921.83
	Net Loss ¹	672,091.03	2,136,784.37
	Net Loss % ²	0.07%	0.21%

¹ Total Realized Loss less Subsequent Recoveries

² Net Loss % of Original Balance

D. Default Percentages

Default Loss Percentage		1 Month	3 Months	6 Months	12 Months	Life of Deal
Group I	Monthly Default Rate	0.00%	0.00%	0.00%		0.00 %
	Constant Default Rate	0.00%	0.00%	0.00%		0.00%
Group II	Monthly Default Rate	0.15%	0.07%	0.05%		0.03 %
	Constant Default Rate	1.75%	0.89%	0.65%		0.40%
Group III	Monthly Default Rate	0.24%	0.18%	0.19%		0.13 %
	Constant Default Rate	2.79%	2.18%	2.31%		1.51%
Group IV	Monthly Default Rate	0.00%	0.00%	0.00%		0.00 %
	Constant Default Rate	0.00%	0.00%	0.00%		0.00%
Deal Totals	Monthly Default Rate	0.16%	0.09%	0.08%		0.05 %
	Constant Default Rate	1.89%	1.08%	0.90%		0.56%

1-Month MDR (Current Month) = $\text{SUM}(\text{Beginning Scheduled balances of liquidating loans}) / [\text{SUM}(\text{Beginning Scheduled loan balances}) - \text{SUM}(\text{Scheduled Principal payments})]$

m-Month = 3, 6, 12, months or the life of deal to date

m-Month MDR(over m months in period where n is current month)= $1 - [(1 - \text{MDR}_{n-m+1}) * (1 - \text{MDR}_{n-m+2}) * \dots * (1 - \text{MDR}_{n-1}) * (1 - \text{MDR}_n)]^{(1/m)}$

CDRm = $1 - [(1 - \text{MDR}_m)^{12}]$, where m is number of months in period

Statement to Certificateholder

Residential Asset Securities Corp, 2006-KS2

December 26, 2006

14. Credit Enhancement Report

Hedge Agreements

Description	Provider	Termination Date	Amount Received From Provider	Amount Paid to Provider
Class A's & M's Swap Agreement	Bear, Stearns & Co., Inc.	11/25/2009	3,351,830.13	3,136,355.33

16. Overcollateralization Summary

	Prior Required Overcollateralization Amount	Beginning Overcollateralization Amount	Overcollateralization Increase/(Reduction) Amount	Ending Overcollateralization Amount	Current Required Overcollateralization Amount
Deal Total	22,500,000.59	22,500,000.59	0.00	22,500,000.59	22,500,000.59

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Residential Asset Securities Corp, 2006-KS2

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17. Excess Cashflow, Overcollateralization and Derivative Amounts

Excess Cashflow and Derivative Summary	
(1) Scheduled Unmodified Net Interest	5,455,928.72
(2) Interest Losses	22,655.75
(3) Subsequent Recoveries	14,402.22
(4) Interest Adjustment Amount	0.00
(5) Net Swap Payment Amount - IN	215,474.79
(6) Net Swap Payment Amount - OUT	0.00
(7) Certificate Interest Amount	3,772,338.36
(8) OC Reduction Amount	0.00
(9) Excess Cashflow Prior to OC Provisions and Derivative Amounts Available	1,890,811.63

Overcollateralization and Derivative Amounts	
Excess Cashflow Prior to OC Provisions and Derivative Amounts Available	1,890,811.63
(1) Unreimbursed Principal Portion of Realized Losses	0.00
(2) Principal Portion of Realized Losses	663,837.50
(3) Overcollateralization Increase	0.00
(4) Prepayment Interest Shortfall	0.00
(5) Unpaid PPIS With Accrued Interest	0.00
(6) Basis Risk Shortfall Carry-Forward Amount	0.00
(7) Relief Act Shortfall	1,010.86
(8) Unreimbursed Realized Losses	0.00
(9) Swap Termination Payment Amount	0.00
(10) To Class SB Certificates	1,225,963.27

Statement to Certificateholder

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18. Performance Tests

Senior Balance Test	
Senior Certificate Beginning Balance - Actual Value	639,729,667.34
Zero Balance	0.00
Senior Certificate Beginning Balance = 0.00	False
Current Distribution Date >= Target Distribution	
Current Distribution Period	10
StepDownTarget Distribution Period	37
Current Distribution Date >= Target Distribution Date	False
Stepdown Date - Senior Enhancement Test	
Current Senior Enhancement Percent - Actual value	26.02739200%
Specified Senior Enhancement Percent - Target value	43.39999900%
Senior Enhance Pct >= Specified Senior Enhance Pct (Actual End Balance <= Target End Balance)	False
StepDown Date and Senior Enhancement pass	
Current Distribution Date >= Target Distribution Date	False
Senior Enhance Pct >= Specified Senior Enhance Pct (Actual End Balance <= Target End Balance)	False
After StepDown Date and Senior Enh Percent >= Target Percent	False
StepDown Date has occurred	
Senior Certificate Beginning Balance = 0.00	False
After StepDown Date and Senior Enh Percent >= Target Percent	False
Stepdown Date has occurred	False
Trigger Event clause (a) - Senior Enhancement Test	
3-Month Average Sixty-Plus Delinquency Percentage - Actual Value	5.85547700%
Current Senior Enhancement Percent - Actual value	26.02739200%
Sixty-Plus Delinquency Percentage >= Senior Enhancement Delinquency Percentage Target	False

Statement to Certificateholder

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Trigger Event clause (b) - Realized Loss Test	
Aggregate Realized Loss Percentage - Actual Value	0.21367800%
Scheduled Loss Target Percent	999.99000000%
Aggregate Realized Loss Percentage >= Scheduled Loss Percent	False
Trigger Event is in effect?	
Sixty-Plus Delinquency Percentage >= Senior Enhancement Delinquency Percentage Target	False
Aggregate Realized Loss Percentage >= Scheduled Loss Percent	False
Trigger Event is in effect	False
Stepdown Date and Trigger Event in effect	
Stepdown Date has occurred	False
Trigger Event is in effect	False
Trigger Event is in effect on or after StepDown Date	False

20. Comments

ERISA Text:

Each beneficial owner of any Certificate (or any interest therein) which provides credit enhancement for any other Certificate and is available in book-entry form, including any such Class M Certificate, shall be deemed to have represented, by virtue of its acquisition or holding of such Certificate (or interest therein), that either: a) it is not an employee benefit or other plan subject to the prohibited transaction provision of the Employee Retirement Income Security Act of 1974, as amended('ERISA'), or Section 4975 of the Internal Revenue Code of 1986, as amended (a 'Plan'), or any other person (including an investment manager, a named fiduciary or a trustee of any Plan) acting, directly or indirectly, on behalf of purchasing any Certificate with 'plan assets' of any Plan; or b) (i) the transferee is an insurance company, (ii) the source of funds to be used by it to purchase the Certificates is an 'insurance company general account' (within the meaning of Department of Labor Prohibited Transaction Class Exemption ('PTCE') 95-60), and (iii) the conditions set forth in Section I and III of PTCE 95-60 have been satisfied. Any purported beneficial owner of any such book-entry Certificate (or interest therein) to whom either (a) or (b) above does not apply shall indemnify and hold harmless the Company, the Trustee, the Master Servicer, any Subservicer, and the Trust Fund from and against any and all liabilities, claim, cost or expenses incurred by such parties as a result of its acquisition or holding of such Certificate.



Statement To Certificateholder

Residential Asset Securities Corp., 2006-KS2
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Cash Flow Received and Uses of Funds

<i>Cash Flow Received</i>	<i>Amount</i>
Principal and Interest Payments	26,284,376.32
Prepayment Premium	280,460.66
Liquidation and Insurance Proceeds	780,393.25
Subsequent Recoveries	14,402.22
Repurchase Proceeds	790,470.62
Other Deposits/Adjustments (including Derivative Payment)	215,474.79
Total Deposits	28,365,577.86
<i>Uses of Funds</i>	<i>Amount</i>
Transfer to Certificate Account	28,271,426.05
Reimbursed Advances and Expenses	94,129.45
Master Servicing Compensation	22.36
Derivative Payment	0.00
Total Withdrawals	28,365,577.86
Ending Balance	0.00