

**SACO I Trust  
Mortgage-Backed Certificates  
Series 2006-5**

**Distribution Date: 26-Dec-06**

**ABN AMRO Acct : 723658.2**

<b>Payment Date:</b> 26-Dec-06	<b>Content:</b>	<b>Pages</b>	<b>Contact Information:</b>
<b>Prior Payment:</b> 27-Nov-06	Statement to Certificate Holders	2-3	Analyst: Mark Joyner 714.259.6220 mark.joyner@abnamro.com
<b>Next Payment:</b> 25-Jan-07	Statement to Certificate Holders (Factors)	4-5	Administrator: Emily Siguenza 312.992.2833 emily.siguenza@abnamro.com
<b>Record Date:</b> 22-Dec-06	Pool/Non-Pool Funds Cash Reconciliation	6	LaSalle Website: <a href="http://www.etrustee.net">www.etrustee.net</a>
<b>Distribution Count:</b> 8	Cash Reconciliation Summary	7-8	<b>Outside Parties To The Transaction</b>
<b>Closing Date:</b> 28-Apr-06	Pool Detail and Performance Indicators	9-12	Depositor: Structured Asset Mortgage Investments II Inc.
<b>First Pay. Date:</b> 25-May-06	Bond Interest Reconciliation Part I	13	Underwriter: Bear Stearns & Co. Inc.
<b>Rated Final Payment Date:</b> 26-May-36	Bond Interest Reconciliation Part II	14-15	Master Servicer: ABN AMRO LaSalle Bank N.A.
<b>Determination Date:</b> 15-Dec-06	Bond Principal Reconciliation	16	Rating Agency: Moody's Investors Service, Inc./Standard & Poor's Ratings Services
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***Bond Payments***

Class	CUSIP	Original Face Value (1)	Beginning Certificate Balance	Principal Payment	Principal Adjustment or Loss	Deferred Interest	Ending Certificate Balance	Interest Payment (2)	Interest Adjustment	Pass-Through Rate
I-A	785811AA8	202,094,000.00	150,928,861.39	6,763,890.79	0.00	0.00	144,164,970.60	665,051.26	0.00	5.4700000000%
I-M-1	785811AE0	15,234,000.00	15,234,000.00	0.00	0.00	0.00	15,234,000.00	69,581.30	0.00	5.6700000000%
I-M-2	785811AF7	15,524,000.00	15,524,000.00	0.00	0.00	0.00	15,524,000.00	71,155.98	0.00	5.6900000000%
I-M-3	785811AG5	5,514,000.00	5,514,000.00	0.00	0.00	0.00	5,514,000.00	25,362.87	0.00	5.7100000000%
I-M-4	785811AH3	6,965,000.00	6,965,000.00	0.00	0.00	0.00	6,965,000.00	32,542.03	0.00	5.8000000000%
I-M-5	785811AJ9	6,238,000.00	6,238,000.00	0.00	0.00	0.00	6,238,000.00	29,296.07	0.00	5.8300000000%
I-M-6	785811AK6	4,206,000.00	4,206,000.00	0.00	0.00	0.00	4,206,000.00	20,024.07	0.00	5.9100000000%
I-B-1	785811AS9	4,496,000.00	4,496,000.00	0.00	0.00	0.00	4,496,000.00	23,070.72	0.00	6.3700000000%
I-B-2	785811AT7	4,351,000.00	4,351,000.00	0.00	0.00	0.00	4,351,000.00	23,027.67	0.00	6.5700000000%
I-B-3	785811AU4	3,771,000.00	3,771,000.00	0.00	0.00	0.00	3,771,000.00	22,540.11	0.00	7.4200000000%
I-B-4	785811AY6	4,642,000.00	4,642,000.00	0.00	0.00	0.00	4,642,000.00	32,981.41	0.00	8.8200000000%
I-C	785811BD1	290,154,940.59 <b>N</b>	237,282,591.20	0.00	0.00	0.00	229,853,877.27	43,481.58	(965,742.90)	N/A
II-A-1	785811AB6	150,999,000.00	109,623,637.96	5,995,106.46	0.00	0.00	103,628,531.50	483,044.38	0.00	5.4700000000%
II-A-2	785811AC4	103,069,000.00	61,693,637.94	5,995,106.46	0.00	0.00	55,698,531.48	267,373.37	0.00	5.3800000000%
II-A-3	785811AD2	47,930,000.00	47,930,000.00	0.00	0.00	0.00	47,930,000.00	212,356.53	0.00	5.5000000000%
II-M-1	785811AL4	22,628,000.00	22,628,000.00	0.00	0.00	0.00	22,628,000.00	103,353.39	0.00	5.6700000000%
II-M-2	785811AM2	22,206,000.00	22,206,000.00	0.00	0.00	0.00	22,206,000.00	101,783.67	0.00	5.6900000000%
II-M-3	785811AN0	9,094,000.00	9,094,000.00	0.00	0.00	0.00	9,094,000.00	41,829.87	0.00	5.7100000000%
II-M-4	785811AP5	8,671,000.00	8,671,000.00	0.00	0.00	0.00	8,671,000.00	40,512.84	0.00	5.8000000000%
II-M-5	785811AQ3	8,671,000.00	8,671,000.00	0.00	0.00	0.00	8,671,000.00	40,862.09	0.00	5.8500000000%
II-M-6	785811AR1	6,556,000.00	6,556,000.00	0.00	0.00	0.00	6,556,000.00	31,212.02	0.00	5.9100000000%
II-B-1	785811AV2	6,979,000.00	6,979,000.00	0.00	0.00	0.00	6,979,000.00	35,811.96	0.00	6.3700000000%
II-B-2	785811AW0	6,133,000.00	6,133,000.00	0.00	0.00	0.00	6,133,000.00	32,458.90	0.00	6.5700000000%
II-B-3	785811AX8	5,922,000.00	5,922,000.00	0.00	0.00	0.00	5,922,000.00	35,397.11	0.00	7.4200000000%
II-B-4	785811BE9	5,076,000.00	5,076,000.00	0.00	0.00	0.00	5,076,000.00	36,064.98	0.00	8.8200000000%
II-C	785811BH2	422,968,346.30 <b>N</b>	340,216,851.48	0.00	0.00	0.00	328,226,638.56	784,987.19	(942,601.50)	N/A
I-R-1	785811AZ3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
II-R-1	785811BF6	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
I-R-2	785811BA7	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
I-R-3	785811BB5	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A

(1) N denotes notional balance not included in total (2) Accrued Interest plus/minus Interest Adjustment minus Deferred Interest equals Interest Payment



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Bond Payments***

Class	CUSIP	Original Face Value (1)	Beginning Certificate Balance	Principal Payment	Principal Adjustment or Loss	Deferred Interest	Ending Certificate Balance	Interest Payment (2)	Interest Adjustment	Pass-Through Rate
I-RX	785811BC3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
Total		676,969,000.00	543,053,137.29	18,754,103.71	0.00	0.00	524,299,033.58	3,305,163.37	(1,908,344.40)	
Total P&I Payment								22,059,267.08		

(1) N denotes notional balance not included in total (2) Accrued Interest plus/minus Interest Adjustment minus Deferred Interest equals Interest Payment



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**Distribution Date: 26-Dec-06**  
**Statement to Certificate Holders (FACTORS)**  
**Bond Payments**

Class	CUSIP	Original Face Value	Beginning Certificate Balance *	Principal Payment *	Principal Adjustment or Loss	Deferred Interest *	Ending Certificate Balance *	Interest Payment *	Interest Adjustment*	Next Rate **
I-A	785811AA8	202,094,000.00	746.825048690	33.469033173	0.000000000	0.000000000	713.356015518	3.290801607	0.000000000	5.50000000%
I-M-1	785811AE0	15,234,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	4.567500328	0.000000000	5.70000000%
I-M-2	785811AF7	15,524,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	4.583611183	0.000000000	5.72000000%
I-M-3	785811AG5	5,514,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	4.599722524	0.000000000	5.74000000%
I-M-4	785811AH3	6,965,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	4.672222541	0.000000000	5.83000000%
I-M-5	785811AJ9	6,238,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	4.696388265	0.000000000	5.86000000%
I-M-6	785811AK6	4,206,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	4.760834522	0.000000000	5.94000000%
I-B-1	785811AS9	4,496,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	5.131387900	0.000000000	6.40000000%
I-B-2	785811AT7	4,351,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	5.292500575	0.000000000	6.60000000%
I-B-3	785811AU4	3,771,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	5.977223548	0.000000000	7.45000000%
I-B-4	785811AY6	4,642,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	7.105000000	0.000000000	8.85000000%
I-C	785811BD1	290,154,940.59 N	817.778910528	0.000000000	0.000000000	0.000000000	792.176334487	0.149856418	(3.328369657)	N/A
II-A-1	785811AB6	150,999,000.00	725.989165226	39.702954722	0.000000000	0.000000000	686.286210505	3.198990589	0.000000000	5.50000000%
II-A-2	785811AC4	103,069,000.00	598.566377281	58.165951547	0.000000000	0.000000000	540.400425734	2.594120153	0.000000000	5.41000000%
II-A-3	785811AD2	47,930,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	4.430555602	0.000000000	5.53000000%
II-M-1	785811AL4	22,628,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	4.567500000	0.000000000	5.70000000%
II-M-2	785811AM2	22,206,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	4.583611186	0.000000000	5.72000000%
II-M-3	785811AN0	9,094,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	4.599721795	0.000000000	5.74000000%
II-M-4	785811AP5	8,671,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	4.672222350	0.000000000	5.83000000%
II-M-5	785811AQ3	8,671,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	4.712500288	0.000000000	5.88000000%
II-M-6	785811AR1	6,556,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	4.760832825	0.000000000	5.94000000%
II-B-1	785811AV2	6,979,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	5.131388451	0.000000000	6.40000000%
II-B-2	785811AW0	6,133,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	5.292499592	0.000000000	6.60000000%
II-B-3	785811AX8	5,922,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	5.977222222	0.000000000	7.45000000%
II-B-4	785811BE9	5,076,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	7.105000000	0.000000000	8.85000000%
II-C	785811BH2	422,968,346.30 N	804.355348234	0.000000000	0.000000000	0.000000000	776.007569907	1.855900558	(2.228539105)	N/A
I-R-1	785811AZ3	0.00	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	N/A
II-R-1	785811BF6	0.00	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	N/A
I-R-2	785811BA7	0.00	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	N/A
I-R-3	785811BB5	0.00	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	N/A

\* Per \$1,000 of Original Face Value \*\* Estimated



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***Distribution Date: 26-Dec-06  
Statement to Certificate Holders (FACTORS)  
Bond Payments***

Class	CUSIP	Original Face Value	Beginning Certificate Balance *	Principal Payment *	Principal Adjustment or Loss	Deferred Interest *	Ending Certificate Balance *	Interest Payment *	Interest Adjustment*	Next Rate **
I-RX	785811BC3	0.00	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	N/A

\* Per \$1,000 of Original Face Value \*\* Estimated



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***Distribution Date: 26-Dec-06  
Cash Reconciliation Summary***

Pool Source of Funds		Non-Pool Source of Funds	
Interest Summary		Swap Agreement	
<b>Interest Summary</b>		<b>Group I</b>	
Scheduled Interest	5,511,908.46	Net Swap payment payable to the Swap	
Fees	246,664.21	Administrator	0.00
<b>Remittance Interest</b>	5,265,244.26	Net Swap payment payable to the Swap Provider	28,098.50
<b>Other Interest Proceeds/Shortfalls</b>		Swap Termination payment payable to the Swap	
Prepayment Penalties	74,113.24	Administrator	0.00
Other Interest Loss	0.00	Swap Termination payment payable to the Swap	0.00
Other Interest Proceeds	17,337.58	Provider	
Non-advancing Interest	(235,208.99)	<b>Group II</b>	
Net PPIS/Relief Act Shortfall	0.00	Net Swap payment payable to the Swap	
Modification Shortfall	0.00	Administrator	0.00
Other Interest Proceeds/Shortfalls	(143,758.17)	Net Swap payment payable to the Swap Provider	40,999.39
<b>Interest Adjusted</b>	5,121,486.08	Swap Termination payment payable to the Swap	
<b>Fee Summary</b>		Administrator	0.00
Total Servicing Fees	246,640.39	Swap Termination payment payable to the Swap	0.00
Total Trustee Fees	0.00	Provider	
LPMI Fees	0.00		
Credit Manager's Fees	0.00		
Misc. Fees / Trust Expense	23.82		
Insurance Premium	0.00		
<b>Total Fees</b>	246,664.21		
<b>Advances (Principal &amp; Interest)</b>			
Prior Month's Outstanding Advances	6,415,182.16		
Current Advances	N/A		
Reimbursement of Prior Advances	N/A		
Outstanding Advances	6,592,242.66	<b>P&amp;I Due Certificate Holders</b>	22,059,267.08

P&I Advances as of the end of the Due Period do not reflect the amount of advances remitted by the Servicer on the Servicer Remittance Date due to additional proceeds received between the end of the Due Period and the Servicer Remittance Date and netted from the P&I Advances stated as of the end of the Due Period.



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***Cash Reconciliation Summary Group 1***

	Group 1	Total
<b>Interest Summary</b>		
Scheduled Interest	2,150,908.08	2,150,908.08
Fees	101,339.44	101,339.44
Remittance Interest	2,049,568.64	2,049,568.64
<b>Other Interest Proceeds/Shortfalls</b>		
Prepayment Penalties	43,481.58	43,481.58
Other Interest Loss	0.00	0.00
Other Interest Proceeds	2,387.81	2,387.81
Non-advancing Interest	(23,082.28)	(23,082.28)
Net PPIS/Relief Act Shortfall	0.00	0.00
Modification Shortfall	0.00	0.00
Other Interest Proceeds/Shortfalls	22,787.11	22,787.11
<b>Interest Adjusted</b>	2,072,355.75	2,072,355.75
<b>Principal Summary</b>		
Scheduled Principal Distribution	106,180.74	106,180.74
Curtailments	78,461.05	78,461.05
Prepayments in Full	5,686,294.13	5,686,294.13
Liquidation Proceeds	(93,187.33)	(93,187.33)
Repurchase Proceeds	0.00	0.00
Other Principal Proceeds	0.00	0.00
Less Mod Losses	0.00	0.00
Remittance Principal	5,777,748.59	5,777,748.59
<b>Fee Summary</b>		
Total Servicing Fees	101,339.44	101,339.44
Total Trustee Fees	0.00	0.00
LPMI Fees	0.00	0.00
Misc. Fees	0.00	0.00
Total Fees	101,339.44	101,339.44
<b>Beginning Principal Balance</b>	237,282,591.20	237,282,591.20
<b>Ending Principal Balance</b>	229,853,877.27	229,853,877.27
<b>Advances (Principal &amp; Interest)</b>		
Prior Month's Outstanding Advances	2,450,916.34	2,450,916.34
Current Advances	N/A	N/A
Reimbursement of Prior Advances	N/A	N/A
Outstanding Advances	2,496,028.49	2,496,028.49



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***Cash Reconciliation Summary Group 2***

	Group 2	Total
<b>Interest Summary</b>		
Scheduled Interest	3,361,000.38	3,361,000.38
Fees	145,324.77	145,324.77
Remittance Interest	3,215,675.61	3,215,675.61
<b>Other Interest Proceeds/Shortfalls</b>		
Prepayment Penalties	30,631.66	30,631.66
Other Interest Loss	0.00	0.00
Other Interest Proceeds	14,949.77	14,949.77
Non-advancing Interest	(212,126.72)	(212,126.72)
Net PPIS/Relief Act Shortfall	0.00	0.00
Modification Shortfall	0.00	0.00
Other Interest Proceeds/Shortfalls	(166,545.29)	(166,545.29)
<b>Interest Adjusted</b>	3,049,130.33	3,049,130.33
<b>Principal Summary</b>		
Scheduled Principal Distribution	104,088.72	104,088.72
Curtailments	201,029.06	201,029.06
Prepayments in Full	10,328,549.47	10,328,549.47
Liquidation Proceeds	(33,447.18)	(33,447.18)
Repurchase Proceeds	634,833.10	634,833.10
Other Principal Proceeds	(5,922.87)	(5,922.87)
Less Mod Losses	0.00	0.00
Remittance Principal	11,229,130.30	11,229,130.30
<b>Fee Summary</b>		
Total Servicing Fees	145,300.95	145,300.95
Total Trustee Fees	0.00	0.00
LPMI Fees	0.00	0.00
Misc. Fees	23.82	23.82
Total Fees	145,324.77	145,324.77
<b>Beginning Principal Balance</b>	340,216,851.48	340,216,851.48
<b>Ending Principal Balance</b>	328,226,638.56	328,226,638.56
<b>Advances (Principal &amp; Interest)</b>		
Prior Month's Outstanding Advances	3,964,265.82	3,964,265.82
Current Advances	N/A	N/A
Reimbursement of Prior Advances	N/A	N/A
Outstanding Advances	4,096,214.17	4,096,214.17





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**Pool Detail and Performance Indicators Total (All Loans)**

Pool Detail				Performance Indicators				Misc/Additional Information				
Pool Level Information				Factors Impacting Principal Payment Rules				WA Rates/Life				
Historical		Amount	Count	Delinquency Levels		Num	Den	%	Fixed		Adj	Overall
Cut-off Pool Balance		713,123,286.89	13,156	3 mo. Rolling Average		34,972,407	578,845,037	6.07%	WAC - Remit Current	10.94%	N/A	10.94%
Cum Scheduled Principal		1,837,964.34		6 mo. Rolling Average		27,289,536	609,410,033	4.58%	WAC - Remit Original	11.02%	N/A	11.02%
Cum Unscheduled Principal		147,106,357.53		12 mo. Rolling Average		21,284,729	628,282,801	3.55%	WAC - Current	11.45%	N/A	11.45%
Cum Liquidations		6,098,449.19		Loss Levels		Amount	Count		WAC - Original	11.53%	N/A	11.53%
Cum Repurchases		634,833.10		3 mo. Cum Loss		6,403,475.31	94		WAL - Current	256.93	N/A	256.93
				6 mo. Cum loss		6,440,578.86	96		WAL - Original	264.66	N/A	264.66
				12 mo. Cum Loss		6,440,578.86	96					
Current		Amount	Count	%					Current Index Rate			5.320000%
Beginning Pool		577,499,442.68	11,119	80.98%					Next Index Rate			5.350000%
Scheduled Principal		210,269.46		0.03%								
Unscheduled Principal		16,294,333.71	261	2.28%								
Liquidations		2,279,490.58	36	0.32%								
Repurchases		634,833.10	10	0.09%								
Ending Pool		558,080,515.83	10,812	78.26%								
Average Loan Balance		51,616.77										
Current Loss Detail		Amount							Pool Composition			
Liquidation		2,937,425.42							Properties		Balance	%/Score
Realized Loss		2,406,125.09							Cut-off LTV		140,712,224.97	19.73%
Realized Loss Adjustment		5,922.89							Cash Out/Refinance		123,497,403.14	17.32%
Net Liquidation		525,377.44							SFR		392,784,235.47	55.08%
									Owner Occupied		559,900,014.48	78.51%
										Min	Max	WA
									FICO	531	832	690.31

**Legend:** (1) 60 Days+, REO, BK, F/C %      (3) Condn: Cum Loss > specified thresholds      (5) Defined Benchmark      (7) Condn: Distn Cnt > 36, (4) > (5)

(2) (1) > (6) then TRUE      (4) Non-Senior Certs + OC Amount / Ending Pool Bal      (6) Defined Benchmark (Used in Delinq Event Calc)

**Note:** Delinquency and Loss Event Triggers may be flagged as "Yes" prior to the Step Down Date on account of the percentage thresholds being breached.



**SACO I Trust**  
**Mortgage-Backed Certificates**  
**Series 2006-5**

**Distribution Date: 26-Dec-06**  
**Pool Detail and Performance Indicators Group 1**

Pool Detail				Performance Indicators				Misc/Additional Information			
Pool Level Information				Factors Impacting Principal Payment Rules				WA Rates/Life			
Historical	Amount	Count		Delinquency Levels	Num	Den	%		Fixed	Adj	Overall
Cut-off Pool Balance	290,154,940.59	5,437		3 mo. Rolling Average	11,688,833	237,750,838	4.93%	WAC - Remit Current	10.37%	N/A	10.37%
Cum Scheduled Principal	916,047.60			6 mo. Rolling Average	9,806,586	250,349,601	3.98%	WAC - Remit Original	10.45%	N/A	10.45%
Cum Unscheduled Principal	54,289,297.15			12 mo. Rolling Average	7,865,128	258,261,994	3.17%	WAC - Current	10.88%	N/A	10.88%
Cum Liquidations	5,095,718.57			Loss Levels	Amount	Count		WAC - Original	10.97%	N/A	10.97%
Cum Repurchases	0.00			3 mo. Cum Loss	5,403,758.78	74		WAL - Current	222.51	N/A	222.51
				6 mo. Cum loss	5,431,053.92	75		WAL - Original	230.37	N/A	230.37
				12 mo. Cum Loss	5,431,053.92	75					
Current	Amount	Count	%	Triggers				Current Index Rate			
Beginning Pool	237,282,591.20	4,652	81.78%					Next Index Rate			
Scheduled Principal	106,180.74		0.04%								
Unscheduled Principal	5,764,755.18	109	1.99%	> Delinquency Trigger Event <sup>(2)</sup>			NO				
Liquidations	1,557,778.01	21	0.54%	Delinquency Event Calc <sup>(1)</sup>	11,688,833.14	237,750,838	4.93%				
Repurchases	0.00	0	0.00%	> Loss Trigger Event? <sup>(3)</sup>			NO				
Ending Pool	229,853,877.27	4,522	79.22%	Cumulative Loss		5,431,054	1.87%				
				> Overall Trigger Event?			NO				
Average Loan Balance	50,830.14			Step Down Date				Pool Composition			
Current Loss Detail	Amount			Distribution Count	8			Properties	Balance	% / Score	
Liquidation	1,557,778.01			Current Specified Enhancement % <sup>(4)</sup>	36.85%			Cut-off LTV	55,821,704.32	19.24%	
Realized Loss	1,650,965.34			Step Down % <sup>(5)</sup>	60.70%			Cash Out/Refinance	73,700,294.86	25.40%	
Realized Loss Adjustment	0.00			Delinquent Event Threshold % <sup>(6)</sup>	13.50%			SFR	173,468,319.76	59.78%	
Net Liquidation	(93,187.33)			> Step Down Date?			NO	Owner Occupied	246,726,116.97	85.03%	
Credit Enhancement	Amount	%							Min	Max	WA
Original OC	17,119,141.52	5.90%		Extra Principal	986,142.20			FICO	531	832	682.16
Target OC	17,119,141.49	5.90%		Cumulative Extra Principal	3,059,819.12						
Beginning OC	15,412,729.81			OC Release	N/A						
OC Amount per PSA	13,761,764.47	4.74%									
Ending OC	14,747,906.67										
Non-Senior Certificates	70,941,000.00	24.45%									

**Legend:** (1) 60 Days+, REO, BK, F/C %

(3) Condn: Cum Loss > specified thresholds

(5) Defined Benchmark

(7) Condn: Distn Cnt > 36, (4) > (5)

(2) (1) > (6) then TRUE

(4) Non-Senior Certs + OC Amount / Ending Pool Bal

(6) Defined Benchmark (Used in Delinq Event Calc)

**Note:** Delinquency and Loss Event Triggers may be flagged as "Yes" prior to the Step Down Date on account of the percentage thresholds being breached.



**SACO I Trust**  
**Mortgage-Backed Certificates**  
**Series 2006-5**

**Distribution Date: 26-Dec-06**  
**Pool Detail and Performance Indicators Group 2**

Pool Detail				Performance Indicators				Misc/Additional Information					
Pool Level Information				Factors Impacting Principal Payment Rules				WA Rates/Life					
Historical		Amount	Count	Delinquency Levels		Num	Den	%	Fixed		Adj	Overall	
Cut-off Pool Balance		422,968,346.30	7,719	3 mo. Rolling Average		23,283,574	341,094,200	6.86%	WAC - Remit Current	11.34%	N/A	11.34%	
Cum Scheduled Principal		921,916.74		6 mo. Rolling Average		17,482,950	359,060,432	4.99%	WAC - Remit Original	11.41%	N/A	11.41%	
Cum Unscheduled Principal		92,817,060.38		12 mo. Rolling Average		13,419,601	370,020,807	3.82%	WAC - Current	11.85%	N/A	11.85%	
Cum Liquidations		1,002,730.62		Loss Levels		Amount	Count		WAC - Original	11.92%	N/A	11.92%	
Cum Repurchases		2,172,649.23		3 mo. Cum Loss		999,716.53	20		WAL - Current	281.04	N/A	281.04	
				6 mo. Cum loss		1,009,524.94	21		WAL - Original	288.59	N/A	288.59	
				12 mo. Cum Loss		1,009,524.94	21						
Current		Amount	Count	%	Triggers								
Beginning Pool		340,216,851.48	6,467	80.44%					Current Index Rate		N/A		
Scheduled Principal		104,088.72		0.02%					Next Index Rate		N/A		
Unscheduled Principal		10,529,578.53	152	2.49%									
Liquidations		721,712.57	15	0.17%	> Delinquency Trigger Event <sup>(2)</sup>			YES					
Repurchases		634,833.10	10	0.15%	Delinquency Event Calc <sup>(1)</sup>		23,283,573.69	341,094,200	6.86%				
					> Loss Trigger Event? <sup>(3)</sup>			NO					
					Cumulative Loss			1,009,525	0.24%				
Average Loan Balance		52,182.30			> Overall Trigger Event?			NO					
Current Loss Detail		Amount					Pool Composition						
Liquidation		1,379,647.41					Properties		Balance		% / Score		
Realized Loss		755,159.75					Cut-off LTV		84,890,520.66		20.07%		
Realized Loss Adjustment		5,922.89					Cash Out/Refinance		49,797,108.28		11.77%		
Net Liquidation		618,564.77					SFR		219,315,915.71		51.85%		
							Owner Occupied		313,173,897.51		74.04%		
Credit Enhancement		Amount	%							Min	Max	WA	
Original OC		19,033,575.57	4.50%							FICO	541	820	696.02
Target OC		19,033,575.58	4.50%										
Beginning OC		19,033,575.58		Extra Principal		761,082.62							
OC Amount per PSA		18,272,492.96	4.32%	Cumulative Extra Principal		1,008,864.32							
Ending OC		19,033,575.58		OC Release		N/A							
Non-Senior Certificates		101,936,000.00	24.10%										

**Legend:** (1) 60 Days+, REO, BK, F/C % (3) Condn: Cum Loss > specified thresholds (5) Defined Benchmark (7) Condn: Distn Cnt > 36, (4) > (5)

(2) (1) > (6) then TRUE (4) Non-Senior Certs + OC Amount / Ending Pool Bal (6) Defined Benchmark (Used in Delinq Event Calc)

**Note:** Delinquency and Loss Event Triggers may be flagged as "Yes" prior to the Step Down Date on account of the percentage thresholds being breached.

**SACO I Trust**  
**Mortgage-Backed Certificates**  
**Series 2006-5**

***Distribution Date: 26-Dec-06***  
***Bond Interest Reconciliation - Part I***

-- Accrual --						----- Outstanding -----								
Class	Method	Days	Opening Balance	Pass-Thru Rate	Accrual Certificate Interest	Total Interest Additions	Total Interest Deductions	Distributable Certificate Interest	Interest Payment Amount	Current Period (Shortfall) / Recovery	Remaining Int Carry-Forward Shortfall	Remaining Basis Risk Carry-Fwd Shortfall	Outstanding Relief Act / Prepayment Interest Shortfalls	Net Cap Rate in Effect Y/N
I-A	Act/360	29	150,928,861.39	5.470000000%	665,051.26	0.00	0.00	665,051.26	665,051.26	0.00	0.00	0.00	0.00	No
I-M-1	Act/360	29	15,234,000.00	5.670000000%	69,581.30	0.00	0.00	69,581.30	69,581.30	0.00	0.00	0.00	0.00	No
I-M-2	Act/360	29	15,524,000.00	5.690000000%	71,155.98	0.00	0.00	71,155.98	71,155.98	0.00	0.00	0.00	0.00	No
I-M-3	Act/360	29	5,514,000.00	5.710000000%	25,362.87	0.00	0.00	25,362.87	25,362.87	0.00	0.00	0.00	0.00	No
I-M-4	Act/360	29	6,965,000.00	5.800000000%	32,542.03	0.00	0.00	32,542.03	32,542.03	0.00	0.00	0.00	0.00	No
I-M-5	Act/360	29	6,238,000.00	5.830000000%	29,296.07	0.00	0.00	29,296.07	29,296.07	0.00	0.00	0.00	0.00	No
I-M-6	Act/360	29	4,206,000.00	5.910000000%	20,024.07	0.00	0.00	20,024.07	20,024.07	0.00	0.00	0.00	0.00	No
I-B-1	Act/360	29	4,496,000.00	6.370000000%	23,070.72	0.00	0.00	23,070.72	23,070.72	0.00	0.00	0.00	0.00	No
I-B-2	Act/360	29	4,351,000.00	6.570000000%	23,027.67	0.00	0.00	23,027.67	23,027.67	0.00	0.00	0.00	0.00	No
I-B-3	Act/360	29	3,771,000.00	7.420000000%	22,540.11	0.00	0.00	22,540.11	22,540.11	0.00	0.00	0.00	0.00	No
I-B-4	Act/360	29	4,642,000.00	8.820000000%	32,981.41	0.00	0.00	32,981.41	32,981.41	0.00	0.00	0.00	0.00	No
I-C			237,282,591.20	N/A	1,009,224.48	43,481.58	0.00	3,074,787.23	43,481.58	0.00	0.00	0.00	0.00	N/A
II-A-1	Act/360	29	109,623,637.96	5.470000000%	483,044.38	0.00	0.00	483,044.38	483,044.38	0.00	0.00	0.00	0.00	No
II-A-2	Act/360	29	61,693,637.94	5.380000000%	267,373.37	0.00	0.00	267,373.37	267,373.37	0.00	0.00	0.00	0.00	No
II-A-3	Act/360	29	47,930,000.00	5.500000000%	212,356.53	0.00	0.00	212,356.53	212,356.53	0.00	0.00	0.00	0.00	No
II-M-1	Act/360	29	22,628,000.00	5.670000000%	103,353.39	0.00	0.00	103,353.39	103,353.39	0.00	0.00	0.00	0.00	No
II-M-2	Act/360	29	22,206,000.00	5.690000000%	101,783.67	0.00	0.00	101,783.67	101,783.67	0.00	0.00	0.00	0.00	No
II-M-3	Act/360	29	9,094,000.00	5.710000000%	41,829.87	0.00	0.00	41,829.87	41,829.87	0.00	0.00	0.00	0.00	No
II-M-4	Act/360	29	8,671,000.00	5.800000000%	40,512.84	0.00	0.00	40,512.84	40,512.84	0.00	0.00	0.00	0.00	No
II-M-5	Act/360	29	8,671,000.00	5.850000000%	40,862.09	0.00	0.00	40,862.09	40,862.09	0.00	0.00	0.00	0.00	No
II-M-6	Act/360	29	6,556,000.00	5.910000000%	31,212.02	0.00	0.00	31,212.02	31,212.02	0.00	0.00	0.00	0.00	No
II-B-1	Act/360	29	6,979,000.00	6.370000000%	35,811.96	0.00	0.00	35,811.96	35,811.96	0.00	0.00	0.00	0.00	No
II-B-2	Act/360	29	6,133,000.00	6.570000000%	32,458.90	0.00	0.00	32,458.90	32,458.90	0.00	0.00	0.00	0.00	No
II-B-3	Act/360	29	5,922,000.00	7.420000000%	35,397.11	0.00	0.00	35,397.11	35,397.11	0.00	0.00	0.00	0.00	No
II-B-4	Act/360	29	5,076,000.00	8.820000000%	36,064.98	0.00	0.00	36,064.98	36,064.98	0.00	0.00	0.00	0.00	No
II-C			340,216,851.48	N/A	1,727,588.69	30,631.66	0.00	2,324,177.69	784,987.19	0.00	0.00	0.00	0.00	N/A
Total			543,053,137.29		5,213,507.77	74,113.24	0.00	7,875,659.52	3,305,163.37	0.00	0.00	0.00	0.00	

<sup>(1)</sup> Basis Risk Carry-Forward Shortfall - difference between LIBOR plus margin and the Net Rate Cap.

**SACO I Trust**  
**Mortgage-Backed Certificates**  
**Series 2006-5**

***Distribution Date: 26-Dec-06***  
***Bond Interest Reconciliation - Part II***

----- Additions -----													----- Deductions -----	
Class	Record Date	Prior Interest Due Date	Current Interest Due Date	Interest Rate SWAP Agreement	Deposits from YM Agreement	Prepayment Premiums	Prior Int Carry-Fwd Shortfall	Prior Shortfall Reimbursement	Other Interest Proceeds <sup>(1)</sup>	Other Interest Losses	Current Int Carry-Fwd Shortfall <sup>(2)</sup>	Current Basis Risk Carry-Fwd Shortfall		
I-A	22-Dec-06	27-Nov-06	26-Dec-06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
I-M-1	22-Dec-06	27-Nov-06	26-Dec-06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
I-M-2	22-Dec-06	27-Nov-06	26-Dec-06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
I-M-3	22-Dec-06	27-Nov-06	26-Dec-06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
I-M-4	22-Dec-06	27-Nov-06	26-Dec-06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
I-M-5	22-Dec-06	27-Nov-06	26-Dec-06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
I-M-6	22-Dec-06	27-Nov-06	26-Dec-06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
I-B-1	22-Dec-06	27-Nov-06	26-Dec-06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
I-B-2	22-Dec-06	27-Nov-06	26-Dec-06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
I-B-3	22-Dec-06	27-Nov-06	26-Dec-06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
I-B-4	30-Nov-06	27-Nov-06	26-Dec-06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
I-C	30-Nov-06	1-Nov-06	1-Dec-06	0.00	0.00	43,481.58	0.00	0.00	0.00	0.00	0.00	0.00		
II-A-1	22-Dec-06	27-Nov-06	26-Dec-06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
II-A-2	22-Dec-06	27-Nov-06	26-Dec-06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
II-A-3	22-Dec-06	27-Nov-06	26-Dec-06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
II-M-1	22-Dec-06	27-Nov-06	26-Dec-06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
II-M-2	22-Dec-06	27-Nov-06	26-Dec-06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
II-M-3	22-Dec-06	27-Nov-06	26-Dec-06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
II-M-4	22-Dec-06	27-Nov-06	26-Dec-06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
II-M-5	22-Dec-06	27-Nov-06	26-Dec-06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
II-M-6	22-Dec-06	27-Nov-06	26-Dec-06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
II-B-1	22-Dec-06	27-Nov-06	26-Dec-06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
II-B-2	22-Dec-06	27-Nov-06	26-Dec-06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
II-B-3	22-Dec-06	27-Nov-06	26-Dec-06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
II-B-4	30-Nov-06	27-Nov-06	26-Dec-06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		

<sup>(1)</sup> Other Interest Proceeds are additional interest amounts specifically allocated to the bond(s) and used in determining the bonds Distributable Interest.

<sup>(2)</sup> Interest Carry-Forward Shortfall is unpaid interest with interest thereon.

<sup>(3)</sup> Basis Risk Carry-Forward Shortfall - difference between LIBOR plus margin and the Net Rate Cap.



**SACO I Trust  
Mortgage-Backed Certificates  
Series 2006-5**

***Distribution Date: 26-Dec-06  
Bond Interest Reconciliation - Part II***

----- Additions -----													----- Deductions -----	
Class	Record Date	Prior Interest Due Date	Current Interest Due Date	Interest Rate SWAP Agreement	Deposits from YM Agreement	Prepayment Premiums	Prior Int Carry-Fwd Shortfall	Prior Shortfall Reimbursement	Other Interest Proceeds <sup>(1)</sup>	Other Interest Losses	Current Int Carry-Fwd Shortfall <sup>(2)</sup>	Current Basis Risk Carry-Fwd Shortfall		
II-C	30-Nov-06	1-Nov-06	1-Dec-06	0.00	0.00	30,631.66	0.00	0.00	0.00	0.00	0.00	0.00		
Total				0.00	0.00	74,113.24	0.00	0.00	0.00	0.00	0.00	0.00		

<sup>(1)</sup> Other Interest Proceeds are additional interest amounts specifically allocated to the bond(s) and used in determining the bonds Distributable Interest.

<sup>(2)</sup> Interest Carry-Forward Shortfall is unpaid interest with interest thereon.

<sup>(3)</sup> Basis Risk Carry-Forward Shortfall - difference between LIBOR plus margin and the Net Rate Cap.

**SACO I Trust**  
**Mortgage-Backed Certificates**  
**Series 2006-5**

***Distribution Date: 26-Dec-06***  
***Bond Principal Reconciliation***

----- Losses -----												- Credit Support -	
Class	Original Class Balance	Beginning Class Balance	Scheduled Principal Payment	Unscheduled Principal Payment	Extra Principal Payment	Prior Loss Reimburs.	Current Losses	Cumulative Losses	Interest on Losses	Ending Class Balance	Rated Final Maturity	Original	Current
I-A	202,094,000.00	150,928,861.39	106,180.74	5,671,567.85	986,142.20	0.00	0.00	0.00	0.00	144,164,970.60	26-May-36	N/A	N/A
I-M-1	15,234,000.00	15,234,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,234,000.00	26-May-36	N/A	N/A
I-M-2	15,524,000.00	15,524,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,524,000.00	26-May-36	N/A	N/A
I-M-3	5,514,000.00	5,514,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,514,000.00	26-May-36	N/A	N/A
I-M-4	6,965,000.00	6,965,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,965,000.00	26-May-36	N/A	N/A
I-M-5	6,238,000.00	6,238,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,238,000.00	26-May-36	N/A	N/A
I-M-6	4,206,000.00	4,206,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,206,000.00	26-May-36	N/A	N/A
I-B-1	4,496,000.00	4,496,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,496,000.00	26-May-36	N/A	N/A
I-B-2	4,351,000.00	4,351,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,351,000.00	26-May-36	N/A	N/A
I-B-3	3,771,000.00	3,771,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,771,000.00	26-May-36	N/A	N/A
I-B-4	4,642,000.00	4,642,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,642,000.00	26-May-36	N/A	N/A
I-C	290,154,940.59	237,282,591.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	229,853,877.27	26-May-36	N/A	N/A
II-A-1	150,999,000.00	109,623,637.96	52,044.36	5,562,520.79	380,541.31	0.00	0.00	0.00	0.00	103,628,531.50	26-May-36	N/A	N/A
II-A-2	103,069,000.00	61,693,637.94	52,044.36	5,562,520.79	380,541.31	0.00	0.00	0.00	0.00	55,698,531.48	26-May-36	N/A	N/A
II-A-3	47,930,000.00	47,930,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	47,930,000.00	26-May-36	N/A	N/A
II-M-1	22,628,000.00	22,628,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,628,000.00	26-May-36	N/A	N/A
II-M-2	22,206,000.00	22,206,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,206,000.00	26-May-36	N/A	N/A
II-M-3	9,094,000.00	9,094,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,094,000.00	26-May-36	N/A	N/A
II-M-4	8,671,000.00	8,671,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,671,000.00	26-May-36	N/A	N/A
II-M-5	8,671,000.00	8,671,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,671,000.00	26-May-36	N/A	N/A
II-M-6	6,556,000.00	6,556,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,556,000.00	26-May-36	N/A	N/A
II-B-1	6,979,000.00	6,979,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,979,000.00	26-May-36	N/A	N/A
II-B-2	6,133,000.00	6,133,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,133,000.00	26-May-36	N/A	N/A
II-B-3	5,922,000.00	5,922,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,922,000.00	26-May-36	N/A	N/A
II-B-4	5,076,000.00	5,076,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,076,000.00	26-May-36	N/A	N/A
II-C	422,968,346.30	340,216,851.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	328,226,638.56	26-May-36	N/A	N/A
Total	676,969,000.00	543,053,137.29	210,269.46	16,796,609.42	1,747,224.83	0.00	0.00	0.00	0.00	524,299,033.58			

**SACO I Trust**  
**Mortgage-Backed Certificates**  
**Series 2006-5**

***Distribution Date: 26-Dec-06***  
***Ratings Information***

----- Original Ratings -----						----- Ratings Change / Change Date <sup>(1)</sup> -----			
Class	CUSIP	Fitch	Moody's	DBRS	S&P	Fitch	Moody's	DBRS	S&P
I-A	785811AA8	NR	Aaa	NR	AAA				
I-M-1	785811AE0	NR	Aa1	NR	AA+				
I-M-2	785811AF7	NR	Aa2	NR	AA				
I-M-3	785811AG5	NR	Aa3	NR	AA-				
I-M-4	785811AH3	NR	A1	NR	A+				
I-M-5	785811AJ9	NR	A2	NR	A				
I-M-6	785811AK6	NR	A3	NR	A-				
I-B-1	785811AS9	NR	Baa1	NR	BBB+				
I-B-2	785811AT7	NR	Baa2	NR	BBB				
I-B-3	785811AU4	NR	Baa3	NR	BBB-				
I-B-4	785811AY6	NR	Ba1	NR	BB+				
I-C	785811BD1	NR	NR	NR	NR				
II-A-1	785811AB6	NR	Aaa	NR	AAA				
II-A-2	785811AC4	NR	Aaa	NR	AAA				
II-A-3	785811AD2	NR	Aaa	NR	AAA				
II-M-1	785811AL4	NR	Aa1	NR	AA+				
II-M-2	785811AM2	NR	Aa2	NR	AA				
II-M-3	785811AN0	NR	Aa3	NR	AA-				
II-M-4	785811AP5	NR	A1	NR	A+				
II-M-5	785811AQ3	NR	A2	NR	A				
II-M-6	785811AR1	NR	A3	NR	A-				
II-B-1	785811AV2	NR	Baa1	NR	BBB+				
II-B-2	785811AW0	NR	Baa2	NR	BBB				
II-B-3	785811AX8	NR	Baa3	NR	BBB-				
II-B-4	785811BE9	NR	Ba1	NR	BB+				
II-C	785811BH2	NR	NR	NR	NR				

NR - Designates that the class was not rated by the rating agency.

<sup>(1)</sup> Changed ratings provided on this report are based on information provided by the applicable rating agency via electronic transmission. It shall be understood that this transmission will generally have been provided to LaSalle within 30 days of the payment date listed on this statement. Because ratings may have changed during the 30 day window, or may not be being provided by the rating agency in an electronic format and therefore not being updated on this report, LaSalle recommends that investors obtain current rating information directly from the rating agency.



**SACO I Trust**  
**Mortgage-Backed Certificates**  
**Series 2006-5**

***Distribution Date: 26-Dec-06***  
***End of Month Balance Reporting***

Type	Count	Count (%)	Balance	Balance (%)	Arrears	Arrears (%)	F/C Quick Sale Value	REO Book Value
<b>Total</b>								
0	10005	89.9811%	505,513,300.72	89.7624%	0.00	0.0000%	0.00	0.00
30	296	2.6621%	18,217,563.83	3.2348%	0.00	0.0000%	0.00	0.00
60	149	1.3400%	8,799,983.97	1.5626%	0.00	0.0000%	0.00	0.00
90+	342	3.0758%	25,911,894.62	4.6011%	0.00	0.0000%	0.00	0.00
BKY0	18	0.1619%	623,626.57	0.1107%	0.00	0.0000%	0.00	0.00
BKY30	2	0.0180%	57,378.23	0.0102%	0.00	0.0000%	0.00	0.00
BKY60	5	0.0450%	345,528.91	0.0614%	0.00	0.0000%	0.00	0.00
BKY90+	30	0.2698%	1,190,214.84	0.2113%	0.00	0.0000%	0.00	0.00
F/C90+	31	0.2788%	2,392,699.16	0.4249%	0.00	0.0000%	0.00	0.00
PIF	239	2.1495%	0.00	0.0000%	0.00	0.0000%	0.00	0.00
REO90+	2	0.0180%	116,150.36	0.0206%	0.00	0.0000%	0.00	0.00
<b>Total (Prior Month End):</b>	<b>11119</b>	<b>100.0000%</b>	<b>563,168,341.00</b>	<b>100.0000%</b>	<b>0.00</b>	<b>0.0000%</b>	<b>0.00</b>	<b>0.00</b>
<b>Delinq Total (Prior Month End):</b>	<b>857</b>	<b>7.7075%</b>	<b>57,031,413.00</b>	<b>10.1269%</b>	<b>0.00</b>	<b>0.0000%</b>	<b>0.00</b>	<b>0.00</b>
<b>Group 1</b>								
0	4158	89.3809%	210,166,612.92	91.4349%	0.00	0.0000%	0.00	0.00
30	127	2.7300%	6,784,674.37	2.9517%	0.00	0.0000%	0.00	0.00
60	63	1.3543%	3,753,139.97	1.6328%	0.00	0.0000%	0.00	0.00
90+	104	2.2356%	5,777,746.26	2.5137%	0.00	0.0000%	0.00	0.00
BKY0	13	0.2794%	408,151.69	0.1776%	0.00	0.0000%	0.00	0.00
BKY30	2	0.0430%	57,378.23	0.0250%	0.00	0.0000%	0.00	0.00
BKY60	3	0.0645%	152,800.52	0.0665%	0.00	0.0000%	0.00	0.00
BKY90+	21	0.4514%	740,933.10	0.3223%	0.00	0.0000%	0.00	0.00
F/C90+	30	0.6449%	1,943,654.73	0.8456%	0.00	0.0000%	0.00	0.00
PIF	130	2.7945%	0.00	0.0000%	0.00	0.0000%	0.00	0.00
REO90+	1	0.0215%	68,785.48	0.0299%	0.00	0.0000%	0.00	0.00
<b>Total (Prior Month End):</b>	<b>4652</b>	<b>100.0000%</b>	<b>229,853,877.00</b>	<b>100.0000%</b>	<b>0.00</b>	<b>0.0000%</b>	<b>0.00</b>	<b>0.00</b>
<b>Delinq Total (Prior Month End):</b>	<b>351</b>	<b>7.5451%</b>	<b>19,279,112.00</b>	<b>8.3876%</b>	<b>0.00</b>	<b>0.0000%</b>	<b>0.00</b>	<b>0.00</b>

**SACO I Trust**  
**Mortgage-Backed Certificates**  
**Series 2006-5**

***Distribution Date: 26-Dec-06***  
***End of Month Balance Reporting***

Type	Count	Count (%)	Balance	Balance (%)	Arrears	Arrears (%)	F/C Quick Sale Value	REO Book Value
<b>Group 2</b>								
0	5847	90.4129%	295,346,687.80	88.6090%	0.00	0.0000%	0.00	0.00
30	169	2.6133%	11,432,889.46	3.4301%	0.00	0.0000%	0.00	0.00
60	86	1.3298%	5,046,844.00	1.5141%	0.00	0.0000%	0.00	0.00
90+	238	3.6802%	20,134,148.36	6.0406%	0.00	0.0000%	0.00	0.00
BKY0	5	0.0773%	215,474.88	0.0646%	0.00	0.0000%	0.00	0.00
BKY60	2	0.0309%	192,728.39	0.0578%	0.00	0.0000%	0.00	0.00
BKY90+	9	0.1392%	449,281.74	0.1348%	0.00	0.0000%	0.00	0.00
F/C90+	1	0.0155%	449,044.43	0.1347%	0.00	0.0000%	0.00	0.00
PIF	109	1.6855%	0.00	0.0000%	0.00	0.0000%	0.00	0.00
REO90+	1	0.0155%	47,364.88	0.0142%	0.00	0.0000%	0.00	0.00
<b>Total (Prior Month End):</b>	<b>6467</b>	<b>100.0000%</b>	<b>333,314,463.00</b>	<b>100.0000%</b>	<b>0.00</b>	<b>0.0000%</b>	<b>0.00</b>	<b>0.00</b>
<b>Delinq Total (Prior Month End):</b>	<b>506</b>	<b>7.8243%</b>	<b>37,752,301.00</b>	<b>11.3263%</b>	<b>0.00</b>	<b>0.0000%</b>	<b>0.00</b>	<b>0.00</b>

**Total (Prior Month End):**  
**Delinq Total (Prior Month End):**

**SACO I Trust  
Mortgage-Backed Certificates  
Series 2006-5**

**Distribution Date: 26-Dec-06**

**Asset-Backed Facts ~ 15 Month Historical Loan Status Summary Part I (as of Cut-Off)**

Distribution Date	Current		Delinq 1 Month		Delinq 2 Months		Delinq 3+ Months		Bankruptcy		Foreclosure		REO	
	Count	Balance	Count	Balance	Count	Balance	Count	Balance	Count	Balance	Count	Balance	Count	Balance
<b>Total (All Loans)</b>														
26-Dec-06	9,939	500,560,738	296	18,217,564	149	8,799,984	341	25,823,997	55	2,216,749	31	2,392,699	1	68,785
27-Nov-06	10,389	529,954,854	225	12,652,699	135	8,085,923	297	22,461,071	46	2,189,194	27	2,155,701	0	0
25-Oct-06	10,787	557,873,265	219	12,178,936	132	10,019,837	250	18,395,182	33	1,483,141	15	1,004,793	0	0
25-Sep-06	11,148	580,184,556	214	13,720,634	144	8,608,395	200	15,604,985	23	1,187,642	7	334,882	0	0
25-Aug-06	11,555	607,592,229	234	13,425,437	185	12,706,419	70	6,287,320	14	702,425	2	134,660	0	0
25-Jul-06	11,955	634,626,523	184	11,555,712	111	8,076,951	61	4,416,582	13	625,032	2	134,704	0	0
26-Jun-06	12,288	656,616,200	197	13,516,786	80	5,265,387	1	105,750	12	596,880	0	0	0	0
25-May-06	12,640	681,461,659	186	11,666,944	2	149,664	0	0	8	422,937	0	0	0	0

<b>Total (All Loans)</b>														
26-Dec-06	91.93%	89.69%	2.74%	3.26%	1.38%	1.58%	3.15%	4.63%	0.51%	0.40%	0.29%	0.43%	0.01%	0.01%
27-Nov-06	93.43%	91.77%	2.02%	2.19%	1.21%	1.40%	2.67%	3.89%	0.41%	0.38%	0.24%	0.37%	0.00%	0.00%
25-Oct-06	94.32%	92.83%	1.92%	2.03%	1.15%	1.67%	2.19%	3.06%	0.29%	0.25%	0.13%	0.17%	0.00%	0.00%
25-Sep-06	94.99%	93.63%	1.82%	2.21%	1.23%	1.39%	1.70%	2.52%	0.20%	0.19%	0.06%	0.05%	0.00%	0.00%
25-Aug-06	95.81%	94.81%	1.94%	2.09%	1.53%	1.98%	0.58%	0.98%	0.12%	0.11%	0.02%	0.02%	0.00%	0.00%
25-Jul-06	96.99%	96.24%	1.49%	1.75%	0.90%	1.22%	0.49%	0.67%	0.11%	0.09%	0.02%	0.02%	0.00%	0.00%
26-Jun-06	97.69%	97.12%	1.57%	2.00%	0.64%	0.78%	0.01%	0.02%	0.10%	0.09%	0.00%	0.00%	0.00%	0.00%
25-May-06	98.47%	98.24%	1.45%	1.68%	0.02%	0.02%	0.00%	0.00%	0.06%	0.06%	0.00%	0.00%	0.00%	0.00%

Delinquency Balances are Exclusive of REO, Foreclosures and Bankruptcies.



**SACO I Trust  
Mortgage-Backed Certificates  
Series 2006-5**

**Distribution Date: 26-Dec-06**

**Asset-Backed Facts ~ 15 Month Historical Loan Status Summary Part I (as of Cut-Off)**

Distribution Date	Current		Delinq 1 Month		Delinq 2 Months		Delinq 3+ Months		Bankruptcy		Foreclosure		REO	
	Count	Balance	Count	Balance	Count	Balance	Count	Balance	Count	Balance	Count	Balance	Count	Balance
<b>Group 1</b>														
26-Dec-06	4,158	210,166,613	127	6,784,674	63	3,753,140	104	5,777,746	39	1,359,264	30	1,943,655	1	68,785
27-Nov-06	4,328	219,586,040	109	6,104,919	62	3,108,754	97	5,723,811	32	1,217,476	24	1,541,592	0	0
25-Oct-06	4,478	229,864,523	115	5,679,245	58	3,615,687	91	5,234,660	22	882,202	13	839,728	0	0
25-Sep-06	4,632	238,805,612	101	5,716,649	53	2,363,615	99	6,491,037	16	755,667	6	276,129	0	0
25-Aug-06	4,820	251,055,085	95	4,317,622	125	7,604,489	1	68,809	7	305,904	1	75,907	0	0
25-Jul-06	4,957	260,072,924	95	5,104,187	51	2,811,154	39	2,612,326	8	332,028	1	75,951	0	0
26-Jun-06	5,096	269,865,546	100	5,049,728	53	3,290,732	1	105,750	8	323,774	0	0	0	0
25-May-06	5,226	276,845,960	129	8,155,598	2	149,664	0	0	6	211,589	0	0	0	0

<b>Group 1</b>														
26-Dec-06	91.95%	91.43%	2.81%	2.95%	1.39%	1.63%	2.30%	2.51%	0.86%	0.59%	0.66%	0.85%	0.02%	0.03%
27-Nov-06	93.04%	92.54%	2.34%	2.57%	1.33%	1.31%	2.09%	2.41%	0.69%	0.51%	0.52%	0.65%	0.00%	0.00%
25-Oct-06	93.74%	93.40%	2.41%	2.31%	1.21%	1.47%	1.90%	2.13%	0.46%	0.36%	0.27%	0.34%	0.00%	0.00%
25-Sep-06	94.40%	93.87%	2.06%	2.25%	1.08%	0.93%	2.02%	2.55%	0.33%	0.30%	0.12%	0.11%	0.00%	0.00%
25-Aug-06	95.46%	95.30%	1.88%	1.64%	2.48%	2.89%	0.02%	0.03%	0.14%	0.12%	0.02%	0.03%	0.00%	0.00%
25-Jul-06	96.23%	95.96%	1.84%	1.88%	0.99%	1.04%	0.76%	0.96%	0.16%	0.12%	0.02%	0.03%	0.00%	0.00%
26-Jun-06	96.92%	96.85%	1.90%	1.81%	1.01%	1.18%	0.02%	0.04%	0.15%	0.12%	0.00%	0.00%	0.00%	0.00%
25-May-06	97.45%	97.02%	2.41%	2.86%	0.04%	0.05%	0.00%	0.00%	0.11%	0.07%	0.00%	0.00%	0.00%	0.00%

Delinquency Balances are Exclusive of REO, Foreclosures and Bankruptcies.



**SACO I Trust  
Mortgage-Backed Certificates  
Series 2006-5**

**Distribution Date: 26-Dec-06**

**Asset-Backed Facts ~ 15 Month Historical Loan Status Summary Part I (as of Cut-Off)**

Distribution Date	Current		Delinq 1 Month		Delinq 2 Months		Delinq 3+ Months		Bankruptcy		Foreclosure		REO	
	Count	Balance	Count	Balance	Count	Balance	Count	Balance	Count	Balance	Count	Balance	Count	Balance
<b>Group 2</b>														
26-Dec-06	5,781	290,394,125	169	11,432,889	86	5,046,844	237	20,046,251	16	857,485	1	449,044	0	0
27-Nov-06	6,061	310,368,814	116	6,547,781	73	4,977,169	200	16,737,260	14	971,719	3	614,110	0	0
25-Oct-06	6,310	328,188,578	104	6,499,691	74	6,404,150	159	13,160,523	10	421,102	2	165,065	0	0
25-Sep-06	6,516	341,378,945	113	8,003,986	91	6,244,779	101	9,113,948	7	431,975	1	58,753	0	0
25-Aug-06	6,735	356,537,144	139	9,107,816	60	5,101,930	69	6,218,511	7	396,521	1	58,753	0	0
25-Jul-06	6,998	374,553,599	89	6,451,525	60	5,265,796	22	1,804,256	5	293,004	1	58,753	0	0
26-Jun-06	7,192	386,750,654	97	8,467,059	27	1,974,655	0	0	4	273,105	0	0	0	0
25-May-06	7,414	404,615,700	57	3,511,347	0	0	0	0	2	211,348	0	0	0	0

<b>Group 2</b>														
26-Dec-06	91.91%	88.47%	2.69%	3.48%	1.37%	1.54%	3.77%	6.11%	0.25%	0.26%	0.02%	0.14%	0.00%	0.00%
27-Nov-06	93.72%	91.23%	1.79%	1.92%	1.13%	1.46%	3.09%	4.92%	0.22%	0.29%	0.05%	0.18%	0.00%	0.00%
25-Oct-06	94.76%	92.49%	1.56%	1.83%	1.11%	1.80%	2.39%	3.71%	0.15%	0.12%	0.03%	0.05%	0.00%	0.00%
25-Sep-06	95.42%	93.47%	1.65%	2.19%	1.33%	1.71%	1.48%	2.50%	0.10%	0.12%	0.01%	0.02%	0.00%	0.00%
25-Aug-06	96.06%	94.47%	1.98%	2.41%	0.86%	1.35%	0.98%	1.65%	0.10%	0.11%	0.01%	0.02%	0.00%	0.00%
25-Jul-06	97.53%	96.43%	1.24%	1.66%	0.84%	1.36%	0.31%	0.46%	0.07%	0.08%	0.01%	0.02%	0.00%	0.00%
26-Jun-06	98.25%	97.30%	1.33%	2.13%	0.37%	0.50%	0.00%	0.00%	0.05%	0.07%	0.00%	0.00%	0.00%	0.00%
25-May-06	99.21%	99.09%	0.76%	0.86%	0.00%	0.00%	0.00%	0.00%	0.03%	0.05%	0.00%	0.00%	0.00%	0.00%

Delinquency Balances are Exclusive of REO, Foreclosures and Bankruptcies.



**SACO I Trust  
Mortgage-Backed Certificates  
Series 2006-5**

**Distribution Date: 26-Dec-06  
Asset-Backed Facts ~ 15 Month Historical Loan Status Summary Part II (as of Cut-Off)**

Distribution Date	----- In Foreclosure and Delinquent -----								----- In REO and Delinquent -----								----- In Bankruptcy and Delinquent -----							
	Current #	Current Balance	31-60 Days #	31-60 Days Balance	61-90 Days #	61-90 Days Balance	90 + Days #	90 + Days Balance	Current #	Current Balance	31-60 Days #	31-60 Days Balance	61-90 Days #	61-90 Days Balance	90 + Days #	90 + Days Balance	Current #	Current Balance	31-60 Days #	31-60 Days Balance	61-90 Days #	61-90 Days Balance	90 + Days #	90 + Days Balance
<b>Total (All Loans)</b>																								
26-Dec-06	0	0	0	0	0	0	31	2,392,699	0	0	0	0	0	0	1	68,785	18	623,627	2	57,378	5	345,529	30	1,190,215
27-Nov-06	1	39,046	0	0	0	0	26	2,116,655	0	0	0	0	0	0	0	0	16	581,492	1	40,958	5	330,409	24	1,236,335
25-Oct-06	0	0	0	0	0	0	15	1,004,793	0	0	0	0	0	0	0	0	12	574,375	2	83,438	4	228,999	15	596,329
25-Sep-06	0	0	0	0	0	0	7	334,882	0	0	0	0	0	0	0	0	9	303,644	2	183,478	4	275,608	8	424,912
25-Aug-06	0	0	0	0	1	75,907	1	58,753	0	0	0	0	0	0	0	0	7	232,406	0	0	3	319,837	4	150,181
25-Jul-06	0	0	0	0	0	0	2	134,704	0	0	0	0	0	0	0	0	7	211,937	1	179,885	2	136,660	3	96,550
26-Jun-06	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7	223,002	3	316,624	2	57,254	0	0
25-May-06	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6	367,157	2	55,781	0	0	0	0

<b>Total (All Loans)</b>																								
26-Dec-06	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.29%	0.43%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.01%	0.01%	0.17%	0.11%	0.02%	0.01%	0.05%	0.06%	0.28%	0.21%
27-Nov-06	0.00%	0.01%	0.00%	0.00%	0.00%	0.00%	0.23%	0.37%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.14%	0.10%	0.01%	0.01%	0.04%	0.06%	0.22%	0.21%
25-Oct-06	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.13%	0.17%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.10%	0.10%	0.02%	0.01%	0.03%	0.04%	0.13%	0.10%
25-Sep-06	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.06%	0.05%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.08%	0.05%	0.02%	0.03%	0.03%	0.04%	0.07%	0.07%
25-Aug-06	0.00%	0.00%	0.00%	0.00%	0.01%	0.01%	0.01%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.06%	0.04%	0.00%	0.00%	0.02%	0.05%	0.03%	0.02%
25-Jul-06	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.02%	0.02%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.06%	0.03%	0.01%	0.03%	0.02%	0.02%	0.02%	0.01%
26-Jun-06	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.06%	0.03%	0.02%	0.05%	0.02%	0.01%	0.00%	0.00%
25-May-06	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.05%	0.05%	0.02%	0.01%	0.00%	0.00%	0.00%	0.00%



**SACO I Trust  
Mortgage-Backed Certificates  
Series 2006-5**

**Distribution Date: 26-Dec-06  
Asset-Backed Facts ~ 15 Month Historical Loan Status Summary Part II (as of Cut-Off)**

Distribution Date	----- In Foreclosure and Delinquent -----								----- In REO and Delinquent -----								----- In Bankruptcy and Delinquent -----							
	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance
<b>Group 1</b>																								
26-Dec-06	0	0	0	0	0	0	30	1,943,655	0	0	0	0	0	0	1	68,785	13	408,152	2	57,378	3	152,801	21	740,933
27-Nov-06	1	39,046	0	0	0	0	23	1,502,546	0	0	0	0	0	0	0	0	13	413,831	1	40,958	2	85,387	16	677,299
25-Oct-06	0	0	0	0	0	0	13	839,728	0	0	0	0	0	0	0	0	9	261,508	1	57,598	3	172,803	9	390,293
25-Sep-06	0	0	0	0	0	0	6	276,129	0	0	0	0	0	0	0	0	7	237,187	1	127,274	3	95,771	5	295,435
25-Aug-06	0	0	0	0	1	75,907	0	0	0	0	0	0	0	0	0	0	5	165,928	0	0	2	139,977	0	0
25-Jul-06	0	0	0	0	0	0	1	75,951	0	0	0	0	0	0	0	0	6	191,978	0	0	1	100,726	1	39,323
26-Jun-06	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7	223,002	1	100,773	0	0	0	0
25-May-06	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5	187,225	1	24,364	0	0	0	0

<b>Group 1</b>																								
26-Dec-06	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.66%	0.85%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.02%	0.03%	0.29%	0.18%	0.04%	0.02%	0.07%	0.07%	0.46%	0.32%
27-Nov-06	0.00%	0.02%	0.00%	0.00%	0.00%	0.00%	0.49%	0.63%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.28%	0.17%	0.02%	0.02%	0.04%	0.04%	0.34%	0.29%
25-Oct-06	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.27%	0.34%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.19%	0.11%	0.02%	0.02%	0.06%	0.07%	0.19%	0.16%
25-Sep-06	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.12%	0.11%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.14%	0.09%	0.02%	0.05%	0.06%	0.04%	0.10%	0.12%
25-Aug-06	0.00%	0.00%	0.00%	0.00%	0.02%	0.03%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.10%	0.06%	0.00%	0.00%	0.04%	0.05%	0.00%	0.00%
25-Jul-06	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.02%	0.03%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.12%	0.07%	0.00%	0.00%	0.02%	0.04%	0.02%	0.01%
26-Jun-06	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.13%	0.08%	0.02%	0.04%	0.00%	0.00%	0.00%	0.00%
25-May-06	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.09%	0.07%	0.02%	0.01%	0.00%	0.00%	0.00%	0.00%



**SACO I Trust  
Mortgage-Backed Certificates  
Series 2006-5**

**Distribution Date: 26-Dec-06  
Asset-Backed Facts ~ 15 Month Historical Loan Status Summary Part II (as of Cut-Off)**

Distribution Date	----- In Foreclosure and Delinquent -----								----- In REO and Delinquent -----								----- In Bankruptcy and Delinquent -----							
	Current #	Current Balance	31-60 Days #	31-60 Days Balance	61-90 Days #	61-90 Days Balance	90 + Days #	90 + Days Balance	Current #	Current Balance	31-60 Days #	31-60 Days Balance	61-90 Days #	61-90 Days Balance	90 + Days #	90 + Days Balance	Current #	Current Balance	31-60 Days #	31-60 Days Balance	61-90 Days #	61-90 Days Balance	90 + Days #	90 + Days Balance
<b>Group 2</b>																								
26-Dec-06	0	0	0	0	0	0	1	449,044	0	0	0	0	0	0	0	0	5	215,475	0	0	2	192,728	9	449,282
27-Nov-06	0	0	0	0	0	0	3	614,110	0	0	0	0	0	0	0	0	3	167,661	0	0	3	245,022	8	559,036
25-Oct-06	0	0	0	0	0	0	2	165,065	0	0	0	0	0	0	0	0	2	133,031	1	25,840	1	56,196	6	206,036
25-Sep-06	0	0	0	0	0	0	1	58,753	0	0	0	0	0	0	0	0	2	66,457	1	56,204	1	179,837	3	129,478
25-Aug-06	0	0	0	0	0	0	1	58,753	0	0	0	0	0	0	0	0	2	66,479	0	0	1	179,861	4	150,181
25-Jul-06	0	0	0	0	0	0	1	58,753	0	0	0	0	0	0	0	0	1	19,959	1	179,885	1	35,933	2	57,227
26-Jun-06	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2	215,852	2	57,254	0	0
25-May-06	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	179,932	1	31,416	0	0	0	0

<b>Group 2</b>																								
26-Dec-06	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.02%	0.14%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.08%	0.07%	0.00%	0.00%	0.03%	0.06%	0.14%	0.14%
27-Nov-06	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.05%	0.18%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.05%	0.05%	0.00%	0.00%	0.05%	0.07%	0.12%	0.16%
25-Oct-06	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.03%	0.05%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.03%	0.04%	0.02%	0.01%	0.02%	0.02%	0.09%	0.06%
25-Sep-06	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.01%	0.02%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.03%	0.02%	0.01%	0.02%	0.01%	0.05%	0.04%	0.04%
25-Aug-06	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.01%	0.02%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.03%	0.02%	0.00%	0.00%	0.01%	0.05%	0.06%	0.04%
25-Jul-06	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.01%	0.02%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.01%	0.01%	0.01%	0.05%	0.01%	0.01%	0.03%	0.01%
26-Jun-06	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.03%	0.05%	0.03%	0.01%	0.00%	0.00%
25-May-06	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.01%	0.04%	0.01%	0.01%	0.00%	0.00%	0.00%	0.00%



**SACO I Trust  
Mortgage-Backed Certificates  
Series 2006-5**

***Distribution Date: 26-Dec-06  
Asset-Backed Facts ~ 15 Month Historical Payoff/Loss Summary***

Distribution Date	Ending Pool #	Ending Pool Balance	Payoffs #	Payoffs Balance	Insurance Proceeds	Substitution Proceeds	Liquidation Proceeds	Realized Losses #	Realized Losses Amount	Remaining Term Life	Curr Weighted Avg. Coupon	Remit
<b>Total (All Loans)</b>												
26-Dec-06	10,812	558,080,516	261	16,014,844	0.00	0.00	(126,634.51)	36	2,406,125	257	11.45%	10.94%
27-Nov-06	11,119	577,499,443	287	20,506,088	0.00	0.00	(108,002.32)	25	1,760,652	258	11.47%	10.95%
25-Oct-06	11,436	600,955,154	256	15,356,036	0.00	0.00	(147,579.88)	33	2,222,303	260	11.48%	10.97%
25-Sep-06	11,736	619,641,094	322	20,508,976	0.00	0.00	55,155.91	2	36,430	261	11.49%	10.98%
25-Aug-06	12,060	640,848,489	269	18,145,686	0.00	0.00	0.00	0	0	262	11.50%	10.99%
25-Jul-06	12,326	659,435,503	252	15,963,986	0.00	0.00	0.00	0	0	263	11.51%	11.00%
26-Jun-06	12,578	676,101,003	259	17,008,547	0.00	0.00	0.00	0	0	264	11.52%	11.01%
25-May-06	12,836	693,701,205	320	18,828,225	0.00	0.00	0.00	0	0	265	11.53%	11.02%

<b>Group 1</b>												
26-Dec-06	4,522	229,853,877	109	5,686,294	0.00	0.00	-93,187.33	21	1,650,965	223	10.88%	10.37%
27-Nov-06	4,652	237,282,591	104	7,093,021	0.00	0.00	-98,316.56	21	1,530,601	224	10.89%	10.38%
25-Oct-06	4,777	246,116,045	98	5,963,520	0.00	0.00	-158,175.09	32	2,222,192	226	10.90%	10.39%
25-Sep-06	4,907	254,408,709	141	8,741,888	0.00	0.00	14,343.63	1	27,295	226	10.91%	10.40%
25-Aug-06	5,049	263,427,816	102	7,364,716	0.00	0.00	0.00	0	0	228	10.93%	10.42%
25-Jul-06	5,151	271,008,570	107	7,410,565	0.00	0.00	0.00	0	0	229	10.94%	10.43%
26-Jun-06	5,258	278,635,530	105	6,541,845	0.00	0.00	0.00	0	0	230	10.96%	10.44%
25-May-06	5,363	285,362,811	74	4,610,924	0.00	0.00	0.00	0	0	230	10.96%	10.45%

**SACO I Trust  
Mortgage-Backed Certificates  
Series 2006-5**

***Distribution Date: 26-Dec-06  
Asset-Backed Facts ~ 15 Month Historical Payoff/Loss Summary***

Distribution Date	Ending Pool #	Ending Pool Balance	Payoffs #	Payoffs Balance	Insurance Proceeds	Substitution Proceeds	Liquidation Proceeds	Realized Losses #	Realized Losses Amount	Remaining Term Life	Curr Weighted Avg. Coupon	Remit
<b>Group 2</b>												
26-Dec-06	6,290	328,226,639	152	10,328,549	0.00	0.00	(33,447.18)	15	755,160	281	11.85%	11.34%
27-Nov-06	6,467	340,216,851	183	13,413,067	0.00	0.00	(9,685.76)	4	230,051	282	11.86%	11.35%
25-Oct-06	6,659	354,839,109	158	9,392,516	0.00	0.00	10,595.21	1	111	283	11.88%	11.37%
25-Sep-06	6,829	365,232,385	181	11,767,089	0.00	0.00	40,812.28	1	9,135	284	11.89%	11.38%
25-Aug-06	7,011	377,420,673	167	10,780,970	0.00	0.00	0.00	0	0	285	11.90%	11.38%
25-Jul-06	7,175	388,426,933	145	8,553,421	0.00	0.00	0.00	0	0	287	11.91%	11.40%
26-Jun-06	7,320	397,465,473	154	10,466,702	0.00	0.00	0.00	0	0	288	11.92%	11.40%
25-May-06	7,473	408,338,394	246	14,217,301	0.00	0.00	0.00	0	0	289	11.92%	11.41%

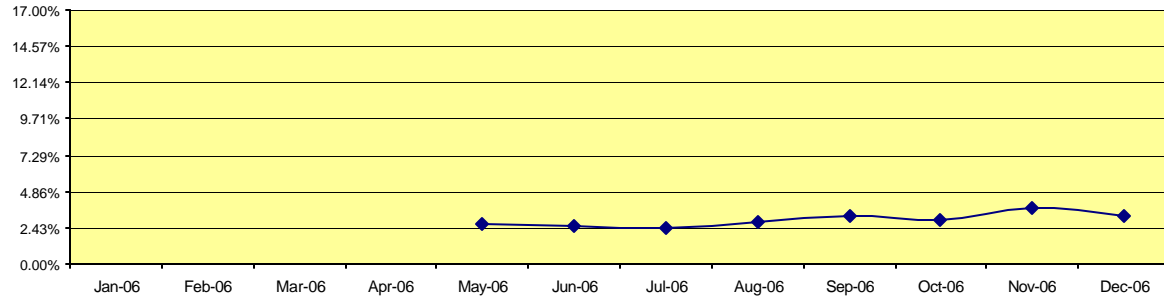


**SACO I Trust**  
**Mortgage-Backed Certificates**  
**Series 2006-5**

**Distribution Date: 26-Dec-06**  
**Prepayment Summary**

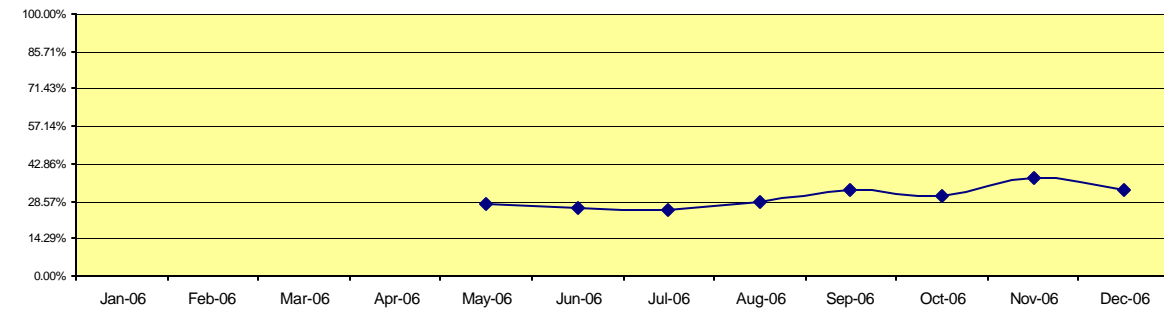
**SMM (Single Monthly Mortality)**

	Total
Current Period	3.28%
3-Month Average	3.36%
6-Month Average	3.07%
12-Month Average	2.94%
Average Since Cut-Off	2.94%



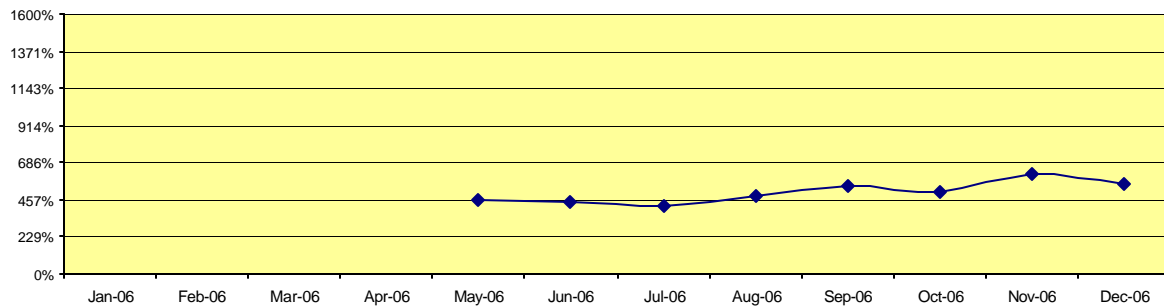
**CPR (Conditional Prepayment Rate)**

	Total
Current Period	32.96%
3-Month Average	33.56%
6-Month Average	31.09%
12-Month Average	30.03%
Average Since Cut-Off	30.03%



**PSA (Public Securities Association)**

	Total
Current Period	549%
3-Month Average	559%
6-Month Average	518%
12-Month Average	501%
Average Since Cut-Off	501%



SMM	Single Monthly Mortality	$(\text{Partial and Full Prepayments} + \text{Repurchases} + \text{Liquidations} + \text{Other Principal Proceeds}) / (\text{Beginning Collateral Balance} - \text{Scheduled Principal})$
CPR	Conditional Prepayment Rate	$1 - (1 - \text{SMM})^{12}$
PSA	Public Securities Association	$100 * \text{CPR} / (0.2 * \text{MIN}(30, \text{WAS}))$
WAS	Weighted Average Seasoning	$(\text{Original Term} - \text{Remaining Term}) * (\text{Current Scheduled Balance} / \text{Deal Scheduled Principal Balance})$



**SACO I Trust**  
**Mortgage-Backed Certificates**  
**Series 2006-5**

***Distribution Date: 26-Dec-06***  
***Mortgage Loan Characteristics Part I***

**Distribution by Current Ending Principal Balance**

Min	Max	Count	% of Total	Balance	% of Total
0	to 20,000	1,199	11.09%	18,670,625	3.35%
20,000	to 24,000	739	6.83%	16,403,294	2.94%
24,000	to 28,000	987	9.13%	25,686,915	4.60%
28,000	to 32,000	893	8.26%	26,795,228	4.80%
32,000	to 36,000	871	8.06%	29,673,131	5.32%
36,000	to 40,000	670	6.20%	25,514,185	4.57%
40,000	to 51,000	1,520	14.06%	68,957,541	12.36%
51,000	to 62,000	1,127	10.42%	63,514,211	11.38%
62,000	to 73,000	819	7.57%	55,029,263	9.86%
73,000	to 84,000	587	5.43%	45,908,601	8.23%
84,000	to 93,000	318	2.94%	28,097,189	5.03%
93,000	to 450,000	1,082	10.01%	153,830,332	27.56%
		10,812	100.00%	558,080,516	100.00%

**Distribution by Cut-off Principal Balance**

Min	Max	Count	% of Total	Balance	% of Total
6,000	to 20,000	1,340	10.19%	21,069,537	2.95%
20,000	to 24,000	839	6.38%	18,651,459	2.62%
24,000	to 28,000	1,138	8.65%	29,656,930	4.16%
28,000	to 32,000	1,039	7.90%	31,246,074	4.38%
32,000	to 36,000	1,010	7.68%	34,473,182	4.83%
36,000	to 42,000	1,182	8.98%	46,121,815	6.47%
42,000	to 53,000	1,810	13.76%	85,619,807	12.01%
53,000	to 64,000	1,350	10.26%	78,917,585	11.07%
64,000	to 75,000	953	7.24%	66,237,465	9.29%
75,000	to 86,000	689	5.24%	55,275,133	7.75%
86,000	to 98,000	494	3.75%	45,394,192	6.37%
98,000	to 450,000	1,312	9.97%	200,460,107	28.11%
		13,156	100.00%	713,123,287	100.00%

**Distribution by Current Mortgage Rate**

Min	Max	Count	% of Total	Balance	% of Total
5.00%	to 9.13%	1,118	10.34%	59,208,117	10.61%
9.13%	to 9.59%	439	4.06%	24,087,157	4.32%
9.59%	to 10.06%	1,242	11.49%	59,218,271	10.61%
10.06%	to 10.53%	788	7.29%	41,680,978	7.47%
10.53%	to 11.00%	982	9.08%	53,032,855	9.50%
11.00%	to 11.50%	1,068	9.88%	54,182,869	9.71%
11.50%	to 11.92%	842	7.79%	44,439,909	7.96%
11.92%	to 12.34%	965	8.93%	56,905,865	10.20%
12.34%	to 12.77%	859	7.94%	44,484,092	7.97%
12.77%	to 13.19%	502	4.64%	23,969,764	4.30%
13.19%	to 13.63%	718	6.64%	34,559,698	6.19%
13.63%	to 20.00%	1,289	11.92%	62,310,941	11.17%
		10,812	100.00%	558,080,516	100.00%

**Distribution by Original Mortgage Rate**

Min	Max	Count	% of Total	Balance	% of Total
5.00%	to 9.25%	1,372	10.43%	75,805,001	10.63%
9.25%	to 9.70%	542	4.12%	31,100,884	4.36%
9.70%	to 10.16%	1,439	10.94%	69,889,195	9.80%
10.16%	to 10.61%	812	6.17%	44,165,679	6.19%
10.61%	to 11.06%	1,191	9.05%	66,626,040	9.34%
11.06%	to 11.55%	1,255	9.54%	65,917,777	9.24%
11.55%	to 12.00%	1,669	12.69%	101,967,046	14.30%
12.00%	to 12.45%	818	6.22%	47,795,439	6.70%
12.45%	to 12.91%	1,091	8.29%	59,711,650	8.37%
12.91%	to 13.36%	617	4.69%	30,178,017	4.23%
13.36%	to 13.88%	1,069	8.13%	55,725,050	7.81%
13.88%	to 20.00%	1,281	9.74%	64,241,509	9.01%
		13,156	100.00%	713,123,287	100.00%



**SACO I Trust  
Mortgage-Backed Certificates  
Series 2006-5**

***Distribution Date: 26-Dec-06  
Mortgage Loan Characteristics Part II***

**Distribution by Product Characteristics (Current)**

Product Type	# of Loans	Ending Balance	% of Balance	WAMM	WAC
Fixed 2nd Lien	10,812	558,080,516	100.00%	256.93	11.44%

Total	10,812	558,080,516	100.00%		
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**Distribution by Product Characteristics (Cut-off)**

Product Type	# of Loans	Original Principal Balance	% of Balance	WAMM	WAC
Fixed 2nd Lien	13,156	713,123,287	100.00%	268.67	11.53%

Total	13,156	713,123,287	100.00%		
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**Distribution by Property Types (Current)**

Property Type	# of Loans	Ending Balance	% of Balance	WAMM	WAC
SF Unattached Dwelling	6,045	304,581,853	54.58%	253.95	11.28%
PUD	2,799	150,507,803	26.97%	264.70	11.46%
Multifamily	884	51,414,957	9.21%	254.01	12.10%
Condo - High Facility	974	47,075,238	8.44%	251.08	11.65%
SF Attached Dwelling	110	4,500,665	0.81%	293.28	12.03%

Total	10,812	558,080,516	100.00%		
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**Distribution by Property Types (Cut-off)**

Property Type	# of Loans	Ending Balance	% of Balance	WAMM	WAC
SF Unattached Dwelling	7,332	387,245,796	54.30%	266.03	11.37%
PUD	3,435	194,936,766	27.34%	276.93	11.55%
Multifamily	1,074	64,051,764	8.98%	263.78	12.18%
Condo - High Facility	1,189	61,350,521	8.60%	262.49	11.75%
SF Attached Dwelling	126	5,538,439	0.78%	288.19	11.98%

Total	13,156	713,123,287	100.00%		
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**SACO I Trust  
Mortgage-Backed Certificates  
Series 2006-5**

***Distribution Date: 26-Dec-06  
Mortgage Loan Characteristics Part II***

**Distribution by Occupancy Type (Current)**

Occupancy Type	# of Loans	Ending Balance	% of Balance	WAMM	WAC
Owner Occupied - Primary Residence	7,157	404,168,117	72.42%	251.74	10.95%
Non-Owner Occupied	2,946	119,564,120	21.42%	272.50	13.00%
Owner Occupied - Secondary Residence	709	34,348,279	6.15%	263.82	11.82%

Total	10,812	558,080,516	100.00%
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**Distribution by Loan Purpose (Current)**

Loan Purpose	# of Loans	Ending Balance	% of Balance	WAMM	WAC
Purchase	9,004	462,252,133	82.83%	258.58	11.56%
Refinance/Equity Takeout	1,549	84,623,437	15.16%	250.27	10.92%
Refinance/No Cash Out	259	11,204,946	2.01%	239.33	10.48%

Total	10,812	558,080,516	100.00%
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**Distribution by Occupancy Type (Cut-off)**

Occupancy Type	# of Loans	Ending Balance	% of Balance	WAMM	WAC
Owner Occupied - Primary Residence	8,637	515,764,223	72.32%	264.79	11.05%
Non-Owner Occupied	3,651	153,223,272	21.49%	280.31	13.03%
Owner Occupied - Secondary Residence	868	44,135,791	6.19%	273.71	11.92%

Total	13,156	713,123,287	100.00%
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**Distribution by Loan Purpose (Cut-off)**

Loan Purpose	# of Loans	Ending Balance	% of Balance	WAMM	WAC
Purchase	10,985	589,625,884	82.68%	270.10	11.65%
Refinance/Equity Takeout	1,863	109,640,398	15.37%	263.16	11.01%
Refinance/No Cash Out	308	13,857,005	1.94%	251.55	10.60%

Total	13,156	713,123,287	100.00%
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**SACO I Trust  
Mortgage-Backed Certificates  
Series 2006-5**

***Distribution Date: 26-Dec-06  
Mortgage Loan Characteristics Part II***

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Distribution by Originator Concentration > 10% (Current)						Distribution by Originator Concentration > 10% (Cut-off)					
Originator	# of Loans	Ending Balance	% of Balance	WAMM	WAC	Originator	# of Loans	Ending Balance	% of Balance	WAMM	WAC
Aames Capital Corporation	1,344	68,592,468	54.80%	182.57	10.20%	Aames Capital Corporation	1,570	81,422,274	100.00%	196.28	10.25%
Southstar	1,437	56,581,094	45.20%	338.67	11.43%						

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**SACO I Trust**  
**Mortgage-Backed Certificates**  
**Series 2006-5**

***Distribution Date: 26-Dec-06***  
***Geographic Concentration***

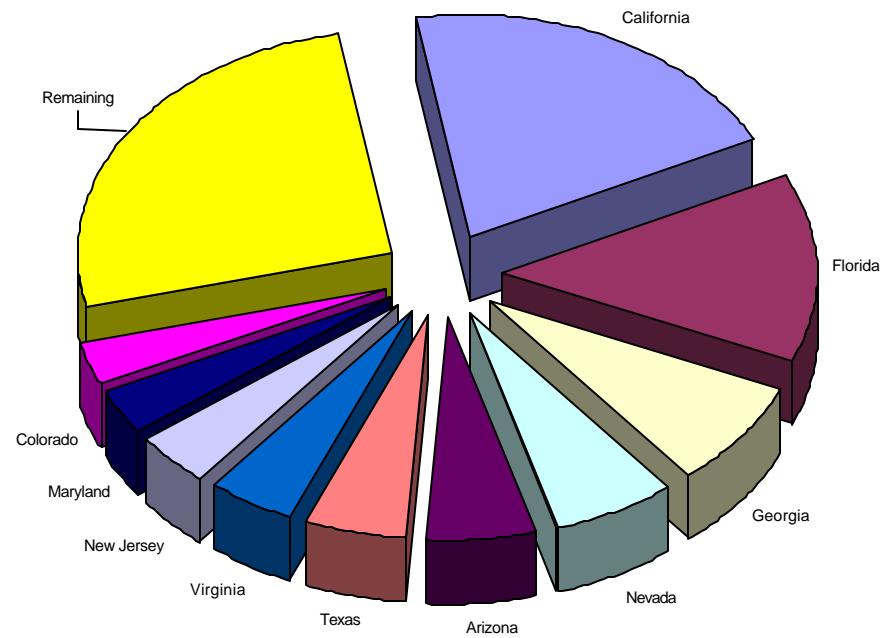
**Top 10 Current State Concentration**

Geographic Distribution	# of Loans	Balance <sup>(1)</sup>	% of Balance	WAMM	WAC
California	1,272	114,916,603	20.59%	235	10.98%
Florida	1,470	75,180,365	13.47%	253	11.69%
Georgia	1,234	44,678,033	8.01%	296	11.91%
Nevada	528	34,645,089	6.21%	224	11.61%
Arizona	538	30,596,557	5.48%	263	11.90%
Texas	979	30,524,647	5.47%	260	11.01%
Virginia	364	24,672,765	4.42%	267	11.49%
New Jersey	332	21,753,404	3.90%	267	11.79%
Maryland	323	18,708,249	3.35%	270	11.55%
Colorado	330	16,565,948	2.97%	272	12.04%
Remaining	3,442	145,838,856	26.13%	264	11.35%

**Top 10 Original State Concentration**

Geographic Distribution	# of Loans	Balance <sup>(1)</sup>	% of Balance	WAMM	WAC
California	1,655	154,504,960	21.67%	251	11.15%
Florida	1,780	94,401,044	13.24%	268	11.78%
Georgia	1,374	51,523,016	7.22%	307	11.97%
Arizona	745	43,191,559	6.06%	269	11.85%
Nevada	626	42,712,773	5.99%	241	11.73%
Texas	1,062	34,533,461	4.84%	271	11.08%
Virginia	459	31,783,789	4.46%	279	11.56%
New Jersey	435	28,542,851	4.00%	273	11.80%
Maryland	442	26,180,416	3.67%	284	11.56%
Colorado	405	21,247,341	2.98%	278	12.09%
Remaining	4,173	184,502,077	25.87%	274	11.45%

**Top 10 Current State Concentration**



<sup>(1)</sup> Based on Current Period Ending Principal Balance





**SACO I Trust**  
**Mortgage-Backed Certificates**  
**Series 2006-5**

***Distribution Date: 26-Dec-06***  
***Current Period Realized Loss Detail***

Disclosure Control #	Period	Original Liquidation Balance	Net Liquidation Proceeds	Loss-Loan Non-adjusted	Loss to Trust	Loss-Certs Non-adjusted	Subsequent Recov/(Exp)	Loss-Loan Adjusted	Loss-Certs Adjusted	Liq Type	Adj Type
16029177	200612	349,277.62	(21,329.74)	349,277.62	21,329.74	370,607.36	0.00	349,277.62	370,607.36	C	
16049291	200612	159,450.38	(8,004.08)	159,450.38	8,004.08	167,454.46	0.00	159,450.38	167,454.46	C	
16047812	200612	129,556.00	(8,169.51)	129,556.00	8,169.51	137,725.51	0.00	129,556.00	137,725.51	C	
15998642	200612	111,587.51	(5,766.68)	111,587.51	5,766.68	117,354.19	0.00	111,587.51	117,354.19	C	
16053778	200612	109,848.07	(4,610.76)	109,848.07	4,610.76	114,458.83	0.00	109,848.07	114,458.83	C	
16038250	200612	108,529.70	108,529.70	0.00	0.00	0.00	0.00	0.00	0.00	N	
15997557	200612	100,255.65	(7,503.99)	100,255.65	7,503.99	107,759.64	0.00	100,255.65	107,759.64	C	
15925282	200612	96,883.28	96,883.28	0.00	0.00	0.00	0.00	0.00	0.00	N	
16000891	200612	96,166.39	(5,866.24)	96,166.39	5,866.24	102,032.63	0.00	96,166.39	102,032.63	C	
15998582	200612	90,631.83	(4,500.87)	90,631.83	4,500.87	95,132.70	0.00	90,631.83	95,132.70	C	
15990450	200612	90,000.00	90,000.00	0.00	0.00	0.00	0.00	0.00	0.00	N	
15989703	200612	70,319.03	(3,984.84)	70,319.03	3,984.84	74,303.87	0.00	70,319.03	74,303.87	C	
15948655	200612	67,406.97	(2,598.89)	67,406.97	2,598.89	70,005.86	0.00	67,406.97	70,005.86	C	
16014141	200612	61,445.03	61,445.03	0.00	0.00	0.00	0.00	0.00	0.00	N	
16033674	200612	59,561.73	(3,043.08)	59,561.73	3,043.08	62,604.81	0.00	59,561.73	62,604.81	C	
16021313	200612	58,752.54	58,752.54	0.00	0.00	0.00	0.00	0.00	0.00	N	
15957597	200612	58,175.24	(2,205.18)	58,175.24	2,205.18	60,380.42	0.00	58,175.24	60,380.42	C	
16039498	200612	57,869.81	(3,635.56)	57,869.81	3,635.56	61,505.37	0.00	57,869.81	61,505.37	C	
15925263	200612	55,757.68	55,757.68	0.00	0.00	0.00	0.00	0.00	0.00	N	
15948638	200612	54,873.35	(2,947.90)	54,873.35	2,947.90	57,821.25	0.00	54,873.35	57,821.25	C	
16032906	200612	53,523.85	(3,691.52)	53,523.85	3,691.52	57,215.37	0.00	53,523.85	57,215.37	C	
16032868	200612	52,913.40	(3,650.09)	52,913.40	3,650.09	56,563.49	0.00	52,913.40	56,563.49	C	
15826375	200612	52,443.04	52,443.04	0.00	0.00	0.00	0.00	0.00	0.00	N	
15996792	200612	49,522.82	(3,466.20)	49,522.82	3,466.20	52,989.02	0.00	49,522.82	52,989.02	C	

**Liq. Type Code - Legend**

Charge-off	C
Matured	M
Repurchase	N
Note Sale	O
Paid in Full	P
REO	R
Short Pay	S
Third Party	T
Write-off	W

**Adjustment Legend**

Escrow Bal/Adv	1	Third Party	6
MREC	2	Charged Off/Matured	7
Rest'd Escrow	3	Side Note	8
Replacement Res.	4	Manual	9
Suspense	5		



**SACO I Trust**  
**Mortgage-Backed Certificates**  
**Series 2006-5**

***Distribution Date: 26-Dec-06***  
***Current Period Realized Loss Detail***

Disclosure Control #	Period	Original Liquidation Balance	Net Liquidation Proceeds	Loss-Loan Non-adjusted	Loss to Trust	Loss-Certs Non-adjusted	Subsequent Recov/(Exp)	Loss-Loan Adjusted	Loss-Certs Adjusted	Liq Type	Adj Type
15948667	200612	48,278.85	(2,078.65)	48,278.85	2,078.65	50,357.50	0.00	48,278.85	50,357.50	C	
15871756	200612	47,835.00	47,835.00	0.00	0.00	0.00	0.00	0.00	0.00	N	
16067736	200612	47,364.88	(2,397.40)	47,364.88	2,397.40	49,762.28	0.00	47,364.88	49,762.28	C	
15948625	200612	47,102.54	(2,076.64)	47,102.54	2,076.64	49,179.18	0.00	47,102.54	49,179.18	C	
16064089	200612	43,000.00	(2,129.89)	43,000.00	2,129.89	45,129.89	0.00	43,000.00	45,129.89	C	
15990283	200612	40,559.77	(2,094.11)	40,559.77	2,094.11	42,653.88	0.00	40,559.77	42,653.88	C	
15948630	200612	38,898.21	(2,124.10)	38,898.21	2,124.10	41,022.31	0.00	38,898.21	41,022.31	C	
15945677	200612	36,354.76	(2,059.08)	36,354.76	2,059.08	38,413.84	0.00	36,354.76	38,413.84	C	
15998086	200612	35,871.72	(2,008.65)	35,871.72	2,008.65	37,880.37	0.00	35,871.72	37,880.37	C	
15997434	200612	35,069.59	(1,900.37)	35,069.59	1,900.37	36,969.96	0.00	35,069.59	36,969.96	C	
15959500	200612	33,118.43	33,118.43	0.00	0.00	0.00	0.00	0.00	0.00	N	
15957930	200612	32,933.67	(1,495.97)	32,933.67	1,495.97	34,429.64	0.00	32,933.67	34,429.64	C	
15925289	200612	30,000.00	30,000.00	0.00	0.00	0.00	0.00	0.00	0.00	N	
15684892	200612	29,849.56	(1,493.65)	29,849.56	1,493.65	31,343.21	0.00	29,849.56	31,343.21	C	
15998387	200612	26,846.77	(1,392.80)	26,846.77	1,392.80	28,239.57	0.00	26,846.77	28,239.57	C	
15745846	200612	25,544.97	(1,307.52)	25,544.97	1,307.52	26,852.49	0.00	25,544.97	26,852.49	C	
15957932	200612	24,960.00	(914.25)	24,960.00	914.25	25,874.25	0.00	24,960.00	25,874.25	C	
15945655	200612	23,170.14	23,170.14	0.00	0.00	0.00	0.00	0.00	0.00	C	
16064118	200612	21,966.64	(1,410.78)	21,966.64	1,410.78	23,377.42	0.00	21,966.64	23,377.42	C	
16064076	200612	20,168.77	(1,355.07)	20,168.77	1,355.07	21,523.84	0.00	20,168.77	21,523.84	C	
16032962	200612	19,956.87	(1,200.14)	19,956.87	1,200.14	21,157.01	0.00	19,956.87	21,157.01	C	
16047849	200612	19,719.44	(1,324.91)	19,719.44	1,324.91	21,044.35	0.00	19,719.44	21,044.35	C	
15989425	200612	14,103.92	(895.40)	14,103.92	895.40	14,999.32	0.00	14,103.92	14,999.32	C	
14603014	200612	0.00	0.00	0.00	0.00	0.00	(20.50)	41.00	41.00	P	

**Liq. Type Code - Legend**

Charge-off	C
Matured	M
Repurchase	N
Note Sale	O
Paid in Full	P
REO	R
Short Pay	S
Third Party	T
Write-off	W

**Adjustment Legend**

Escrow Bal/Adv	1	Third Party	6
MREC	2	Charged Off/Matured	7
Rest'd Escrow	3	Side Note	8
Replacement Res.	4	Manual	9
Suspense	5		



**SACO I Trust  
Mortgage-Backed Certificates  
Series 2006-5**

***Distribution Date: 26-Dec-06  
Current Period Realized Loss Detail***

Disclosure Control #	Period	Original Liquidation Balance	Net Liquidation Proceeds	Loss-Loan Non- adjusted	Loss to Trust	Loss-Certs Non- adjusted	Subsequent Recov/(Exp)	Loss-Loan Adjusted	Loss-Certs Adjusted	Liq Type	Adj Type
15685094	200612	0.00	0.00	0.00	0.00	0.00	(277.88)	33,328.95	33,328.95	C	
15694730	200612	0.00	0.00	0.00	0.00	0.00	(16.00)	17.00	17.00	P	
15738757	200612	0.00	0.00	0.00	0.00	0.00	(16.00)	16.00	16.00	P	
15772016	200612	0.00	0.00	0.00	0.00	0.00	(2,282.06)	111,721.83	111,721.83	C	
15781051	200612	0.00	0.00	0.00	0.00	0.00	(16.00)	16.00	16.00	P	
15874815	200612	0.00	0.00	0.00	0.00	0.00	(16.00)	16.00	16.00	P	
15876205	200612	0.00	0.00	0.00	0.00	0.00	(16.00)	16.00	16.00	P	
15900697	200612	0.00	0.00	0.00	0.00	0.00	(16.00)	16.00	16.00	P	
15902938	200612	0.00	0.00	0.00	0.00	0.00	(16.00)	16.00	16.00	P	
15902998	200612	0.00	0.00	0.00	0.00	0.00	(16.00)	16.00	16.00	P	
15911523	200612	0.00	0.00	0.00	0.00	0.00	(14.00)	28.00	28.00	P	
15925262	200612	0.00	0.00	0.00	0.00	0.00	(16.00)	16.00	16.00	P	
15925264	200612	0.00	0.00	0.00	0.00	0.00	(16.00)	16.00	16.00	P	
15925321	200612	0.00	0.00	0.00	0.00	0.00	(16.00)	17.00	17.00	P	
15925323	200612	0.00	0.00	0.00	0.00	0.00	(16.00)	16.00	16.00	P	
15925423	200612	0.00	0.00	0.00	0.00	0.00	(100.00)	9,260.36	9,260.36	S	
15925490	200612	0.00	0.00	0.00	0.00	0.00	(16.00)	46.00	46.00	P	
15925491	200612	0.00	0.00	0.00	0.00	0.00	(16.00)	46.00	46.00	P	
15925546	200612	0.00	0.00	0.00	0.00	0.00	(16.00)	16.00	16.00	P	
15925560	200612	0.00	0.00	0.00	0.00	0.00	(16.00)	16.00	16.00	P	
15937095	200612	0.00	0.00	0.00	0.00	0.00	(16.00)	16.00	16.00	P	
15937108	200612	0.00	0.00	0.00	0.00	0.00	(13.00)	26.00	26.00	P	
15937143	200612	0.00	0.00	0.00	0.00	0.00	(16.00)	26.85	26.85	P	
15937322	200612	0.00	0.00	0.00	0.00	0.00	(16.00)	16.00	16.00	P	

**Liq. Type Code - Legend**

Charge-off	C	REO
Matured	M	Short Pay
Repurchase	N	Third Party
Note Sale	O	Write-off
Paid in Full	P	

**Adjustment Legend**

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Suspense	5		



**SACO I Trust**  
**Mortgage-Backed Certificates**  
**Series 2006-5**

**Distribution Date: 26-Dec-06**  
**Current Period Realized Loss Detail**

Disclosure Control #	Period	Original Liquidation Balance	Net Liquidation Proceeds	Loss-Loan Non-adjusted	Loss to Trust	Loss-Certs Non-adjusted	Subsequent Recov/(Exp)	Loss-Loan Adjusted	Loss-Certs Adjusted	Liq Type	Adj Type
15937332	200612	0.00	0.00	0.00	0.00	0.00	11.00	15.00	15.00	P	
15937427	200612	0.00	0.00	0.00	0.00	0.00	(20.00)	214.25	214.25	P	
15945681	200612	0.00	0.00	0.00	0.00	0.00	(16.00)	16.00	16.00	P	
15945751	200612	0.00	0.00	0.00	0.00	0.00	(10.25)	20.50	20.50	P	
15945782	200612	0.00	0.00	0.00	0.00	0.00	(16.00)	23.00	23.00	P	
15945784	200612	0.00	0.00	0.00	0.00	0.00	(16.00)	16.00	16.00	P	
15945858	200612	0.00	0.00	0.00	0.00	0.00	(16.00)	23.00	23.00	P	
15945914	200612	0.00	0.00	0.00	0.00	0.00	(16.00)	16.00	16.00	P	
15948621	200612	0.00	0.00	0.00	0.00	0.00	(10.25)	104.60	104.60	P	
15948682	200612	0.00	0.00	0.00	0.00	0.00	(16.00)	16.00	16.00	P	
15957674	200612	0.00	0.00	0.00	0.00	0.00	(452.29)	32,908.42	32,908.42	C	
15957723	200612	0.00	0.00	0.00	0.00	0.00	(16.00)	16.00	16.00	P	
15957757	200612	0.00	0.00	0.00	0.00	0.00	(16.00)	16.00	16.00	P	
15957767	200612	0.00	0.00	0.00	0.00	0.00	(16.00)	21.50	21.50	P	
15957831	200612	0.00	0.00	0.00	0.00	0.00	(1,177.23)	56,280.94	56,280.94	C	
15957856	200612	0.00	0.00	0.00	0.00	0.00	(16.00)	16.00	16.00	P	
15959491	200612	0.00	0.00	0.00	0.00	0.00	(16.00)	16.00	16.00	P	
15959515	200612	0.00	0.00	0.00	0.00	0.00	(16.00)	24.15	24.15	P	
15961187	200612	0.00	0.00	0.00	0.00	0.00	113.82	0.00	0.00	M	
15968582	200612	0.00	0.00	0.00	0.00	0.00	(16.00)	16.00	16.00	P	
15969312	200612	0.00	0.00	0.00	0.00	0.00	(16.00)	16.00	16.00	P	
15987469	200612	0.00	0.00	0.00	0.00	0.00	(16.00)	16.00	16.00	P	
15987766	200612	0.00	0.00	0.00	0.00	0.00	(10.25)	20.50	20.50	P	
15988645	200612	0.00	0.00	0.00	0.00	0.00	(14.00)	28.00	28.00	P	

**Liq. Type Code - Legend**

Charge-off	C	REO
Matured	M	Short Pay
Repurchase	N	Third Party
Note Sale	O	Write-off
Paid in Full	P	

**Adjustment Legend**

Escrow Bal/Adv	1	Third Party	6
MREC	2	Charged Off/Matured	7
Rest'd Escrow	3	Side Note	8
Replacement Res.	4	Manual	9
Suspense	5		



**SACO I Trust**  
**Mortgage-Backed Certificates**  
**Series 2006-5**

***Distribution Date: 26-Dec-06***  
***Current Period Realized Loss Detail***

Disclosure Control #	Period	Original Liquidation Balance	Net Liquidation Proceeds	Loss-Loan Non- adjusted	Loss to Trust	Loss-Certs Non- adjusted	Subsequent Recov/(Exp)	Loss-Loan Adjusted	Loss-Certs Adjusted	Liq Type	Adj Type
15988838	200612	0.00	0.00	0.00	0.00	0.00	(12.50)	25.00	25.00	P	
15989989	200612	0.00	0.00	0.00	0.00	0.00	(16.00)	38.00	38.00	P	
15994078	200612	0.00	0.00	0.00	0.00	0.00	(22.00)	22.00	22.00	P	
15994221	200612	0.00	0.00	0.00	0.00	0.00	(10.25)	10.25	10.25	P	
15994692	200612	0.00	0.00	0.00	0.00	0.00	(16.00)	16.00	16.00	P	
15994694	200612	0.00	0.00	0.00	0.00	0.00	(10.25)	20.50	20.50	P	
15995143	200612	0.00	0.00	0.00	0.00	0.00	(16.00)	16.00	16.00	P	
15998803	200612	0.00	0.00	0.00	0.00	0.00	(10.25)	10.25	10.25	P	
15999107	200612	0.00	0.00	0.00	0.00	0.00	(16.00)	16.00	16.00	P	
15999240	200612	0.00	0.00	0.00	0.00	0.00	(16.00)	16.00	16.00	P	
15999451	200612	0.00	0.00	0.00	0.00	0.00	(16.00)	16.00	16.00	P	
15999567	200612	0.00	0.00	0.00	0.00	0.00	(16.00)	16.00	16.00	P	
16001223	200612	0.00	0.00	0.00	0.00	0.00	(16.00)	21.00	21.00	P	
16001234	200612	0.00	0.00	0.00	0.00	0.00	(16.00)	16.00	16.00	P	
16010094	200612	0.00	0.00	0.00	0.00	0.00	(16.00)	16.00	16.00	P	
16010170	200612	0.00	0.00	0.00	0.00	0.00	(16.00)	16.00	16.00	P	
16011207	200612	0.00	0.00	0.00	0.00	0.00	(10.25)	20.50	20.50	P	
16011682	200612	0.00	0.00	0.00	0.00	0.00	(16.00)	16.00	16.00	P	
16012264	200612	0.00	0.00	0.00	0.00	0.00	(12.50)	25.00	25.00	P	
16015173	200612	0.00	0.00	0.00	0.00	0.00	(16.00)	16.00	16.00	P	
16015199	200612	0.00	0.00	0.00	0.00	0.00	(16.00)	17.00	17.00	P	
16015222	200612	0.00	0.00	0.00	0.00	0.00	(16.00)	42.00	42.00	P	
16018910	200612	0.00	0.00	0.00	0.00	0.00	(11.50)	11.50	11.50	P	
16021302	200612	0.00	0.00	0.00	0.00	0.00	(16.00)	16.00	16.00	P	

**Liq. Type Code - Legend**

Charge-off	C
Matured	M
Repurchase	N
Note Sale	O
Paid in Full	P

REO
Short Pay
Third Party
Write-off

R
S
T
W

**Adjustment Legend**

Escrow Bal/Adv
MREC
Rest'd Escrow
Replacement Res.
Suspense

1	Third Party
2	Charged Off/Matured
3	Side Note
4	Manual
5	

6
7
8
9



**SACO I Trust  
Mortgage-Backed Certificates  
Series 2006-5**

***Distribution Date: 26-Dec-06  
Current Period Realized Loss Detail***

Disclosure Control #	Period	Original Liquidation Balance	Net Liquidation Proceeds	Loss-Loan Non- adjusted	Loss to Trust	Loss-Certs Non- adjusted	Subsequent Recov/(Exp)	Loss-Loan Adjusted	Loss-Certs Adjusted	Liq Type	Adj Type
16021548	200612	0.00	0.00	0.00	0.00	0.00	(16.00)	16.00	16.00	P	
16021716	200612	0.00	0.00	0.00	0.00	0.00	(16.00)	16.00	16.00	P	
16021726	200612	0.00	0.00	0.00	0.00	0.00	(16.00)	16.00	16.00	P	
16021775	200612	0.00	0.00	0.00	0.00	0.00	9.75	9.75	9.75	P	
16022378	200612	0.00	0.00	0.00	0.00	0.00	(12.50)	25.00	25.00	P	
16022776	200612	0.00	0.00	0.00	0.00	0.00	(16.00)	16.00	16.00	P	
16022789	200612	0.00	0.00	0.00	0.00	0.00	(16.00)	16.00	16.00	P	
16029375	200612	0.00	0.00	0.00	0.00	0.00	(16.00)	21.00	21.00	P	
16029428	200612	0.00	0.00	0.00	0.00	0.00	(16.00)	16.00	16.00	P	
16031250	200612	0.00	0.00	0.00	0.00	0.00	(16.00)	16.00	16.00	P	
16031379	200612	0.00	0.00	0.00	0.00	0.00	(12.50)	12.50	12.50	P	
16031393	200612	0.00	0.00	0.00	0.00	0.00	(16.00)	16.00	16.00	P	
16031545	200612	0.00	0.00	0.00	0.00	0.00	(16.00)	16.00	16.00	P	
16031548	200612	0.00	0.00	0.00	0.00	0.00	(16.00)	16.00	16.00	P	
16031756	200612	0.00	0.00	0.00	0.00	0.00	(16.00)	16.00	16.00	P	
16033200	200612	0.00	0.00	0.00	0.00	0.00	(16.00)	28.00	28.00	P	
16033323	200612	0.00	0.00	0.00	0.00	0.00	(16.00)	16.00	16.00	P	
16033512	200612	0.00	0.00	0.00	0.00	0.00	(16.00)	21.50	21.50	P	
16033599	200612	0.00	0.00	0.00	0.00	0.00	(16.00)	28.00	28.00	P	
16038254	200612	0.00	0.00	0.00	0.00	0.00	(12.50)	12.50	12.50	P	
16038262	200612	0.00	0.00	0.00	0.00	0.00	(16.00)	16.00	16.00	P	
16040702	200612	0.00	0.00	0.00	0.00	0.00	(16.00)	16.00	16.00	P	
16045291	200612	0.00	0.00	0.00	0.00	0.00	(16.00)	16.00	16.00	P	
16045824	200612	0.00	0.00	0.00	0.00	0.00	(16.00)	46.00	46.00	P	

**Liq. Type Code - Legend**

Charge-off	C	REO
Matured	M	Short Pay
Repurchase	N	Third Party
Note Sale	O	Write-off
Paid in Full	P	

**Adjustment Legend**

Escrow Bal/Adv	1	Third Party	6
MREC	2	Charged Off/Matured	7
Rest'd Escrow	3	Side Note	8
Replacement Res.	4	Manual	9
Suspense	5		



**SACO I Trust  
Mortgage-Backed Certificates  
Series 2006-5**

***Distribution Date: 26-Dec-06  
Current Period Realized Loss Detail***

Disclosure Control #	Period	Original Liquidation Balance	Net Liquidation Proceeds	Loss-Loan Non- adjusted	Loss to Trust	Loss-Certs Non- adjusted	Subsequent Recov/(Exp)	Loss-Loan Adjusted	Loss-Certs Adjusted	Liq Type	Adj Type
16046141	200612	0.00	0.00	0.00	0.00	0.00	(16.00)	28.00	28.00	P	
16047032	200612	0.00	0.00	0.00	0.00	0.00	(16.00)	16.00	16.00	P	
16047315	200612	0.00	0.00	0.00	0.00	0.00	(12.50)	25.00	25.00	P	
16047323	200612	0.00	0.00	0.00	0.00	0.00	(16.00)	16.00	16.00	P	
16048384	200612	0.00	0.00	0.00	0.00	0.00	(16.00)	16.00	16.00	P	
16048915	200612	0.00	0.00	0.00	0.00	0.00	(40.00)	201.65	201.65	P	
16050350	200612	0.00	0.00	0.00	0.00	0.00	(28.00)	56.00	56.00	P	
16050900	200612	0.00	0.00	0.00	0.00	0.00	(16.00)	24.15	24.15	P	
16050967	200612	0.00	0.00	0.00	0.00	0.00	(16.00)	16.00	16.00	P	
16051011	200612	0.00	0.00	0.00	0.00	0.00	(16.00)	16.00	16.00	P	
16054136	200612	0.00	0.00	0.00	0.00	0.00	(20.00)	32.00	32.00	P	
16054170	200612	0.00	0.00	0.00	0.00	0.00	(16.00)	21.00	21.00	P	
16058084	200612	0.00	0.00	0.00	0.00	0.00	(16.00)	16.00	16.00	P	
16060428	200612	0.00	0.00	0.00	0.00	0.00	(16.00)	18.00	18.00	P	
16060435	200612	0.00	0.00	0.00	0.00	0.00	(16.00)	21.00	21.00	P	
16061846	200612	0.00	0.00	0.00	0.00	0.00	(16.00)	21.00	21.00	P	
16062110	200612	0.00	0.00	0.00	0.00	0.00	(16.00)	16.00	16.00	P	
16066539	200612	0.00	0.00	0.00	0.00	0.00	(16.00)	16.00	16.00	P	
16068784	200612	0.00	0.00	0.00	0.00	0.00	(16.00)	16.00	16.00	P	
16071735	200612	0.00	0.00	0.00	0.00	0.00	(10.25)	20.50	20.50	P	
16071899	200612	0.00	0.00	0.00	0.00	0.00	(32.00)	32.00	32.00	P	
16096168	200612	0.00	0.00	0.00	0.00	0.00	(16.00)	16.00	16.00	P	

**Liq. Type Code - Legend**

Charge-off	C	REO
Matured	M	Short Pay
Repurchase	N	Third Party
Note Sale	O	Write-off
Paid in Full	P	

**Adjustment Legend**

Escrow Bal/Adv	1	Third Party	6
MREC	2	Charged Off/Matured	7
Rest'd Escrow	3	Side Note	8
Replacement Res.	4	Manual	9
Suspense	5		



**SACO I Trust  
Mortgage-Backed Certificates  
Series 2006-5**

***Distribution Date: 26-Dec-06  
Current Period Realized Loss Detail***

Disclosure Control #	Period	Original Liquidation Balance	Net Liquidation Proceeds	Loss-Loan Non- adjusted	Loss to Trust	Loss-Certs Non- adjusted	Subsequent Recov/(Exp)	Loss-Loan Adjusted	Loss-Certs Adjusted	Liq Type	Adj Type
Current Total		2,937,425.42	531,300.33	2,279,490.58	126,634.51	2,406,125.09	(5,922.89)	2,285,413.47	2,412,047.98		
Cumulative		6,756,386.83	330,874.05	6,028,511.40	397,001.38	6,425,512.78	(15,066.08)	6,043,577.48	6,440,578.86		

Liq. Type Code - Legend				Adjustment Legend			
Charge-off	C	REO	R	Escrow Bal/Adv	1	Third Party	6
Matured	M	Short Pay	S	MREC	2	Charged Off/Matured	7
Repurchase	N	Third Party	T	Rest'd Escrow	3	Side Note	8
Note Sale	O	Write-off	W	Replacement Res.	4	Manual	9
Paid in Full	P			Suspense	5		





**SACO I Trust**  
**Mortgage-Backed Certificates**  
**Series 2006-5**

***Distribution Date: 26-Dec-06***  
***Historical Realized Loss Summary***  
***Total (All Loans)***

----- Current Realized Loss -----					----- Previous Liquidations/Payoffs -----							
Distribution Date	Beginning Scheduled Balance	Net Liquidation Proceeds	Realized Loss	Loan Count	Claims on Prior Liquidations		Recovery on Prior Liquidations		(Claims)/Recoveries on Prior Payoffs		Realized Loss Adjusted	Cumulative Realized Loss
					Amount	Count	Amount	Count	Amount	Count		
26-Dec-06	2,937,425.42	531,300.33	2,406,125.09	47	(4,289.46)	5	113.82	1	(1,747.25)	113	2,412,047.98	6,440,578.86
27-Nov-06	1,652,649.60	(108,002.32)	1,760,651.92	25	(100.00)	1	0.00	0	(635.80)	45	1,761,387.72	4,028,530.88
25-Oct-06	2,074,726.15	(147,579.87)	2,222,306.02	33	0.00	0	74.25	1	(7,807.84)	411	2,230,039.61	2,267,143.16
25-Sep-06	91,585.66	55,155.91	36,429.75	2	0.00	0	0.00	0	(673.80)	45	37,103.55	37,103.55
25-Aug-06	0.00	0.00	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00
25-Jul-06	0.00	0.00	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00
26-Jun-06	0.00	0.00	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00
25-May-06	0.00	0.00	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00
Total	6,756,386.83	330,874.05	6,425,512.78	107	(4,389.46)	6	188.07	2	(10,864.69)	614	6,440,578.86	



**SACO I Trust**  
**Mortgage-Backed Certificates**  
**Series 2006-5**

***Distribution Date: 26-Dec-06***  
***Historical Realized Loss Summary***  
***Group 1***

----- Current Realized Loss -----					----- Previous Liquidations/Payoffs -----							
Distribution Date	Beginning Scheduled Balance	Net Liquidation Proceeds	Realized Loss	Loan Count	Claims on Prior Liquidations		Recovery on Prior Liquidations		(Claims)/Recoveries on Prior Payoffs		Realized Loss Adjusted	Cumulative Realized Loss
					Amount	Count	Amount	Count	Amount	Count		
26-Dec-06	1,557,778.01	(93,187.33)	1,650,965.34	21	0.00	0	0.00	0	0.00	0	1,650,965.34	5,431,053.92
27-Nov-06	1,432,284.68	(98,316.56)	1,530,601.24	21	0.00	0	0.00	0	0.00	0	1,530,601.24	3,780,088.58
25-Oct-06	2,064,017.11	(158,175.09)	2,222,192.20	32	0.00	0	0.00	0	0.00	0	2,222,192.20	2,249,487.34
25-Sep-06	41,638.77	14,343.63	27,295.14	1	0.00	0	0.00	0	0.00	0	27,295.14	27,295.14
25-Aug-06	0.00	0.00	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00
25-Jul-06	0.00	0.00	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00
26-Jun-06	0.00	0.00	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00
25-May-06	0.00	0.00	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00
Total	5,095,718.57	(335,335.35)	5,431,053.92	75	0.00	0	0.00	0	0.00	0	5,431,053.92	



**SACO I Trust**  
**Mortgage-Backed Certificates**  
**Series 2006-5**

***Distribution Date: 26-Dec-06***  
***Historical Realized Loss Summary***  
***Group 2***

----- Current Realized Loss -----													----- Previous Liquidations/Payoffs -----												
Distribution Date	Beginning Scheduled Balance	Net Liquidation Proceeds	Realized Loss	Loan Count	Claims on Prior Liquidations		Recovery on Prior Liquidations		(Claims)/Recoveries on Prior Payoffs		Realized Loss Adjusted	Cumulative Realized Loss													
					Amount	Count	Amount	Count	Amount	Count															
26-Dec-06	1,379,647.41	624,487.66	755,159.75	26	(4,289.46)	5	113.82	1	(1,747.25)	113	761,082.64	1,009,524.94													
27-Nov-06	220,364.92	(9,685.76)	230,050.68	4	(100.00)	1	0.00	0	(635.80)	45	230,786.48	248,442.30													
25-Oct-06	10,709.04	10,595.22	113.82	1	0.00	0	74.25	1	(7,807.84)	411	7,847.41	17,655.82													
25-Sep-06	49,946.89	40,812.28	9,134.61	1	0.00	0	0.00	0	(673.80)	45	9,808.41	9,808.41													
25-Aug-06	0.00	0.00	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00													
25-Jul-06	0.00	0.00	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00													
26-Jun-06	0.00	0.00	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00													
25-May-06	0.00	0.00	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00													
Total	1,660,668.26	666,209.40	994,458.86	32	(4,389.46)	6	188.07	2	(10,864.69)	614	1,009,524.94														

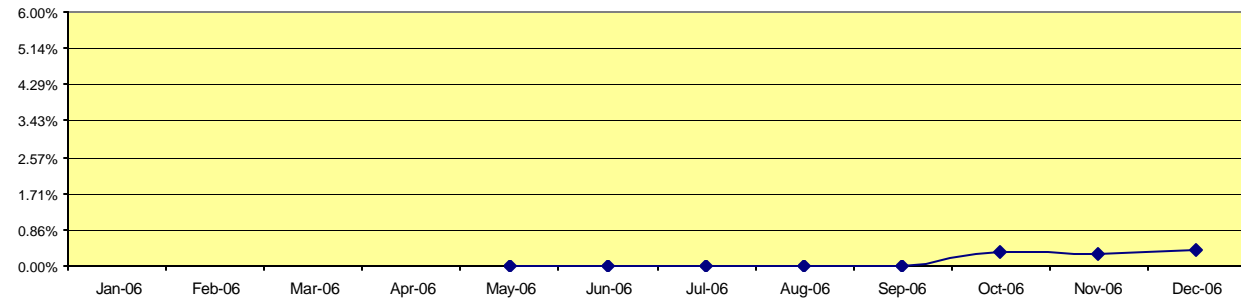
**SACO I Trust**  
**Mortgage-Backed Certificates**  
**Series 2006-5**

***Distribution Date: 26-Dec-06***  
***Realized Loss Summary***

**MDR (monthly Default Rate)**

**Total**

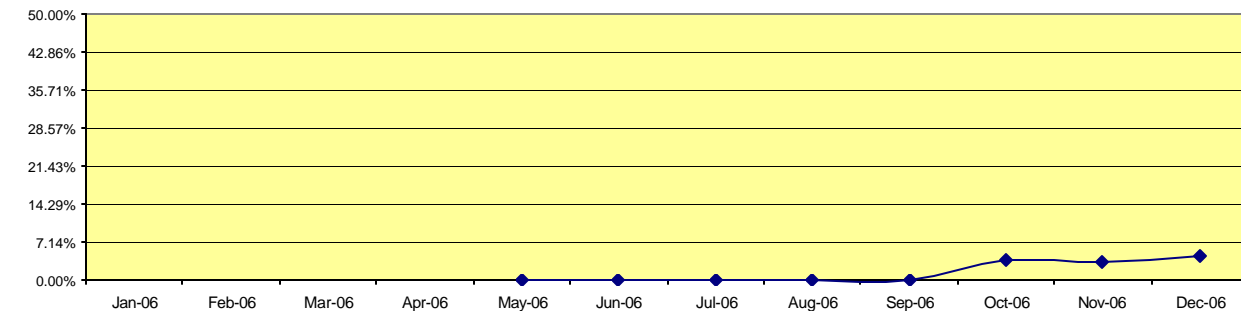
Current Period	0.39%
3-Month Average	0.33%
6-Month Average	0.17%
12-Month Average	0.08%
Average Since Cut-Off	0.13%



**CDR (Conditional Default Rate)**

**Total**

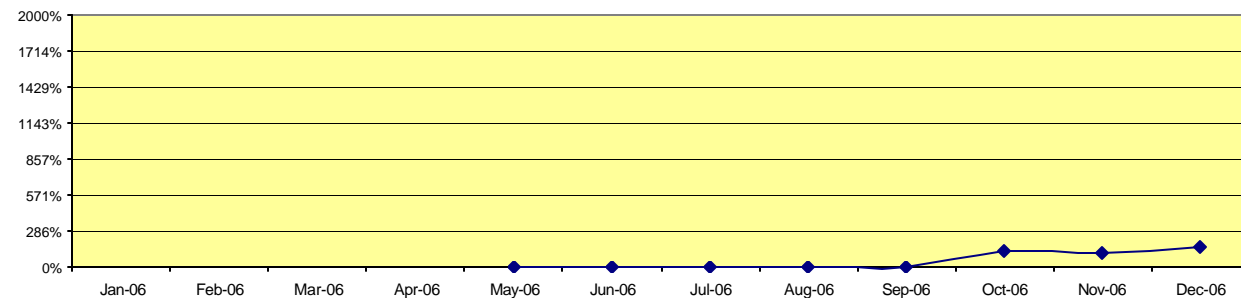
Current Period	4.64%
3-Month Average	3.94%
6-Month Average	2.00%
12-Month Average	1.00%
Average Since Cut-Off	1.50%



**SDA (Standard Default Assumption)**

**Total**

Current Period	154.50%
3-Month Average	131.45%
6-Month Average	66.68%
12-Month Average	33.34%
Average Since Cut-Off	50.01%



MDR	Monthly Default Rate	$(\text{Beginning Principal Balance of Liquidated Loans}) / (\text{Total Beginning Principal Balance})$
CDR	Conditional Default Rate	$1 - (1 - \text{MDR})^{1/2}$
SDA	Standard Default Assumption	If WAS=30 then $\text{CDR}/(\text{WAS} \cdot 0.02)$ else if $30 < \text{WAS} = 60$ then $\text{CDR}/0.6$ else if $60 < \text{WAS} = 120$ then $\text{CDR}/(0.6 - ((\text{WAS} - 60) \cdot 0.0095))$ else if $\text{WAS} > 120$ then $\text{CDR}/0.03$
WAS	Weighted Average Seasoning	$(\text{Original Term} - \text{Remaining Term}) \cdot (\text{Current Scheduled Balance} / \text{Deal Scheduled Principal Balance})$



**SACO I Trust  
Mortgage-Backed Certificates  
Series 2006-5**

***Distribution Date: 26-Dec-06  
Material Breaches Detail***

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Disclosure Control #	Loan Group #	Ending Principal Balance	Material Breach Date	Material Breach Description
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Material breaches of pool asset representation or warranties or transaction covenants.



**SACO I Trust  
Mortgage-Backed Certificates  
Series 2006-5**

***Distribution Date: 26-Dec-06  
Modified Loan Detail***

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Disclosure Control #	Loan Group #	Modified Maturity Date	Cutoff Maturity Date	Modification Description
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Modifications include any extensions or waivers to the mortgage loan terms, fees, penalties or payments during the preceding calendar month or that have become material over time.