

Distribution Information	Deal Information
1. Distribution Summary	Deal Name: Residential Accredit Loans Inc, 2006-QO5
2. Factor Summary	Asset Type: Mortgage Asset-Backed Pass-Through Certificates
3. Components Information <i>(Not Applicable)</i>	
4. Interest Summary	Closing Date: 05/30/2006
5. Other Income Detail	First Distribution Date: 06/25/2006
6. Interest Shortfalls, Compensation and Expenses	Determination Date: 10/23/2006
7. Prepayment Interest and Basis Risk/Net WAC Shortfall Amounts	Distribution Date: 10/25/2006
8. Collateral Summary	Record Date:
9. Repurchase Information	Book-Entry: 10/24/2006
10. Loan Status Report (Delinquencies)	Definitive: 09/29/2006
11. Deal Delinquencies (30 Day Buckets)	Trustee: Deutsche Bank Trust Company Americas
12. Loss Mitigation and Servicing Modifications	Main Telephone: 714-247-6000
13. Losses and Recoveries	GMAC-RFC
14. Credit Enhancement Report	Bond Administrator: Rona Hsu
15. Distribution Percentages <i>(Not Applicable)</i>	Telephone: 818-260-1508
16. Overcollateralization Summary	Pool(s) : 40342,40343,40344
17. Excess Cash Flow, Overcollateralization Provisions and Derivative Amounts	
18. Performance Tests	
19. Lender Paid Mortgage Insurance <i>(Not Applicable)</i>	
20. Comments	

Statement to Certificateholder

Residential Accredit Loans Inc, 2006-QO5

October 25, 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)
I-A-1	75114HAA5	179,443,000.00	176,932,815.20	5.54500000	1,259,194.20	655,459.82	1,914,654.02	0.00	0.00	0.00	175,673,621.00
I-A-2	75114HAB3	107,666,000.00	106,159,886.32	5.52000000	755,517.92	388,892.34	1,144,410.26	0.00	0.00	0.00	105,404,368.40
I-A-3	75114HAC1	71,777,000.00	70,772,928.88	5.58000000	503,676.28	266,275.19	769,951.47	0.00	0.00	0.00	70,269,252.60
II-A-1	75114HAD9	237,255,000.00	233,881,677.03	5.52000000	2,428,361.59	855,258.04	3,283,619.63	0.00	0.00	0.00	231,453,315.44
II-A-2	75114HAE7	118,628,000.00	116,941,331.40	5.56000000	1,214,185.91	435,355.15	1,649,541.06	0.00	0.00	0.00	115,727,145.49
II-A-3	75114HAF4	39,542,000.00	38,979,786.61	5.61000000	404,721.81	148,334.39	553,056.20	0.00	0.00	0.00	38,575,064.80
III-A-1	75114HAG2	57,217,000.00	55,971,860.77	5.40000000	452,703.55	192,830.54	645,534.09	0.00	0.00	0.00	55,519,157.22
III-A-2	75114HAH0	81,717,000.00	81,717,000.00	5.47000000	0.00	293,066.52	293,066.52	0.00	0.00	0.00	81,717,000.00
III-A-3	75114HAJ6	32,687,000.00	32,687,000.00	5.52000000	0.00	119,906.80	119,906.80	0.00	0.00	0.00	32,687,000.00
III-A-4	75114HAK3	36,385,000.00	36,385,000.00	5.60000000	0.00	138,244.51	138,244.51	0.00	0.00	0.00	36,385,000.00
III-A-5	75114HAL1	23,112,000.00	22,973,651.20	5.61000000	50,300.40	87,521.69	137,822.09	0.00	0.00	0.00	22,923,350.80
XC	75114HAW7	358,886,000.00	353,865,630.41	1.32355497	0.00	516,411.13	516,411.13	0.00	0.00	0.00	351,347,242.02
XN	75114HAX5	395,425,000.00	389,802,795.04	1.74283350	0.00	704,669.36	704,669.36	0.00	0.00	0.00	385,755,525.73
M-1	75114HAP2	26,463,000.00	26,463,000.00	5.68000000	0.00	103,982.68	103,982.68	0.00	0.00	0.00	26,463,000.00
M-2	75114HAQ0	17,155,000.00	17,155,000.00	5.71000000	0.00	68,240.73	68,240.73	0.00	0.00	0.00	17,155,000.00
M-3	75114HAR8	5,462,000.00	5,462,000.00	5.75000000	0.00	22,076.75	22,076.75	0.00	0.00	0.00	5,462,000.00
M-4	75114HAS6	12,962,000.00	12,962,000.00	5.85000000	0.00	54,529.49	54,529.49	0.00	0.00	0.00	12,962,000.00
M-5	75114HAT4	10,269,000.00	10,269,000.00	5.93000000	0.00	44,533.06	44,533.06	0.00	0.00	0.00	10,269,000.00
M-6	75114HAU1	7,508,000.00	7,508,000.00	6.27583330	0.00	39,821.34	39,821.34	0.00	0.00	0.00	7,508,000.00
M-7	75114HAV9	6,339,000.00	6,339,000.00	6.27583330	0.00	39,320.50	39,320.50	0.00	0.00	0.00	6,339,000.00
SB	75114HAY3	5,384,460.54	5,384,857.30	0.00000000	0.00	1,351,223.53	1,351,223.53	0.00	0.00	0.00	5,384,857.30
R-I	75114HAZ0	0.00	0.00	0.00000000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R-II	75114HBA4	0.00	0.00	0.00000000	0.00	0.00	0.00	0.00	0.00	0.00	0.00



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R-III	75114HBB2	0.00	0.00	0.00000000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R-X	75114HBD8	0.00	0.00	0.00000000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
P	75114HBC0	0.00	0.00	0.00000000	0.00	269,130.65	269,130.65	0.00	0.00	0.00	0.00
Deal Totals		1,076,971,460.54	1,064,945,794.71		7,068,661.66	6,795,084.21	13,863,745.87	0.00	0.00	0.00	1,057,877,133.05

1. Notional Balance

Statement to Certificateholder

Residential Accredit Loans Inc, 2006-QO5

October 25, 2006

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
I-A-1	75114HAA5	986.01124145	7.01723779	3.65274667	10.66998445	0.00000000	0.00000000	978.99400367
I-A-2	75114HAB3	986.01124143	7.01723775	3.61202552	10.62926328	0.00000000	0.00000000	978.99400368
I-A-3	75114HAC1	986.01124148	7.01723783	3.70975647	10.72699430	0.00000000	0.00000000	978.99400365
II-A-1	75114HAD9	985.78186774	10.23523884	3.60480513	13.84004396	0.00000000	0.00000000	975.54662890
II-A-2	75114HAE7	985.78186769	10.23523881	3.66991899	13.90515780	0.00000000	0.00000000	975.54662887
II-A-3	75114HAF4	985.78186763	10.23523873	3.75131228	13.98655101	0.00000000	0.00000000	975.54662890
III-A-1	75114HAG2	978.23829928	7.91204624	3.37016167	11.28220791	0.00000000	0.00000000	970.32625304
III-A-2	75114HAH0	1,000.00000000	0.00000000	3.58635926	3.58635926	0.00000000	0.00000000	1,000.00000000
III-A-3	75114HAJ6	1,000.00000000	0.00000000	3.66833298	3.66833298	0.00000000	0.00000000	1,000.00000000
III-A-4	75114HAK3	1,000.00000000	0.00000000	3.79949182	3.79949182	0.00000000	0.00000000	1,000.00000000
III-A-5	75114HAL1	994.01398408	2.17637591	3.78685055	5.96322646	0.00000000	0.00000000	991.83760817
XC	75114HAW7	986.01124148	0.00000000	1.43892804	1.43892804	0.00000000	0.00000000	978.99400372
XN	75114HAX5	985.78186771	0.00000000	1.78205566	1.78205566	0.00000000	0.00000000	975.54662889
M-1	75114HAP2	1,000.00000000	0.00000000	3.92936099	3.92936099	0.00000000	0.00000000	1,000.00000000
M-2	75114HAQ0	1,000.00000000	0.00000000	3.97789158	3.97789158	0.00000000	0.00000000	1,000.00000000
M-3	75114HAR8	1,000.00000000	0.00000000	4.04188026	4.04188026	0.00000000	0.00000000	1,000.00000000
M-4	75114HAS6	1,000.00000000	0.00000000	4.20687317	4.20687317	0.00000000	0.00000000	1,000.00000000
M-5	75114HAT4	1,000.00000000	0.00000000	4.33665011	4.33665011	0.00000000	0.00000000	1,000.00000000
M-6	75114HAU1	1,000.00000000	0.00000000	5.30385456	5.30385456	0.00000000	0.00000000	1,000.00000000
M-7	75114HAV9	1,000.00000000	0.00000000	6.20294999	6.20294999	0.00000000	0.00000000	1,000.00000000
SB ¹	75114HAY3							
R-I	75114HAZ0	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
R-II	75114HBA4	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
R-III	75114HBB2	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
R-X	75114HBD8	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
P	75114HBC0	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000

¹ Factors not reported for OC Classes

Statement to Certificateholder

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Deal Factor :	98.22703496%
Group I Factor :	97.62356437%
Group II Factor :	97.61906809%
Group III Factor :	100.20430992%

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)	
I-A-1	09/25/2006	10/24/2006	Actual/360	176,932,815.20	5.54500000	817,577.05	0.00	0.00	0.00	0.00	655,459.82	0.00
I-A-2	09/25/2006	10/24/2006	Actual/360	106,159,886.32	5.52000000	488,335.48	0.00	0.00	0.00	0.00	388,892.34	0.00
I-A-3	09/25/2006	10/24/2006	Actual/360	70,772,928.88	5.58000000	329,094.12	0.00	0.00	0.00	0.00	266,275.19	0.00
II-A-1	09/25/2006	10/24/2006	Actual/360	233,881,677.03	5.52000000	1,075,855.71	0.00	0.00	0.00	0.00	855,258.04	0.00
II-A-2	09/25/2006	10/24/2006	Actual/360	116,941,331.40	5.56000000	541,828.17	0.00	0.00	0.00	0.00	435,355.15	0.00
II-A-3	09/25/2006	10/24/2006	Actual/360	38,979,786.61	5.61000000	182,230.50	0.00	0.00	0.00	0.00	148,334.39	0.00
III-A-1	09/25/2006	10/24/2006	Actual/360	55,971,860.77	5.40000000	251,873.37	0.00	0.00	0.00	0.00	192,830.54	0.00
III-A-2	09/25/2006	10/24/2006	Actual/360	81,717,000.00	5.47000000	372,493.33	0.00	0.00	0.00	0.00	293,066.52	0.00
III-A-3	09/25/2006	10/24/2006	Actual/360	32,687,000.00	5.52000000	150,360.20	0.00	0.00	0.00	0.00	119,906.80	0.00
III-A-4	09/25/2006	10/24/2006	Actual/360	36,385,000.00	5.60000000	169,796.67	0.00	0.00	0.00	0.00	138,244.51	0.00
III-A-5	09/25/2006	10/24/2006	Actual/360	22,973,651.20	5.61000000	107,401.82	0.00	0.00	0.00	0.00	87,521.69	0.00
XC	09/01/2006	09/30/2006	30/360	353,865,630.41 ¹	1.32355497	390,300.51	0.00	0.00	0.00	0.00	516,411.13	0.00
XN	09/01/2006	09/30/2006	30/360	389,802,795.04 ¹	1.74283350	566,134.48	0.00	0.00	0.00	0.00	704,669.36	0.00
M-1	09/25/2006	10/24/2006	Actual/360	26,463,000.00	5.68000000	125,258.20	0.00	0.00	0.00	0.00	103,982.68	0.00
M-2	09/25/2006	10/24/2006	Actual/360	17,155,000.00	5.71000000	81,629.21	0.00	0.00	0.00	0.00	68,240.73	0.00
M-3	09/25/2006	10/24/2006	Actual/360	5,462,000.00	5.75000000	26,172.08	0.00	0.00	0.00	0.00	22,076.75	0.00
M-4	09/25/2006	10/24/2006	Actual/360	12,962,000.00	5.85000000	63,189.75	0.00	0.00	0.00	0.00	54,529.49	0.00
M-5	09/25/2006	10/24/2006	Actual/360	10,269,000.00	5.93000000	50,745.97	0.00	0.00	0.00	0.00	44,533.06	0.00
M-6	09/25/2006	10/24/2006	Actual/360	7,508,000.00	6.27583330	41,168.87	0.00	0.00	0.00	0.00	39,821.34	0.00
M-7	09/25/2006	10/24/2006	Actual/360	6,339,000.00	6.27583330	39,513.10	0.00	0.00	0.00	0.00	39,320.50	0.00
SB	09/01/2006	09/30/2006	N/A	5,384,857.30	0.00000000	0.00	0.00	0.00	0.00	1,351,223.53	1,351,223.53	0.00
P	09/01/2006	09/30/2006	N/A	0.00	0.00000000	0.00	0.00	0.00	0.00	269,130.65	269,130.65	0.00
Deal Totals				1,064,945,794.71		5,870,958.59	0.00	0.00	0.00	1,620,354.18	6,795,084.21	0.00

1. Notional Balance

Statement to Certificateholder

Residential Accredited Loans Inc, 2006-QO5

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Current Index Rates

Index Type	Rate	Classes
BTLIB TEL 25 -2BD	5.33000000	I-A-1, I-A-2, I-A-3, II-A-2, III-A-1, III-A-3, III-A-5, M-2, M-4, M-7, M-6, M-5, M-3, M-1, III-A-4, III-A-2, II-A-3, II-A-1
DB 12MTA 15 DAY LB	4.56300000	XC, XN

Current Net Deferred Interest:

Group 1: \$0.00

Group 2: \$0.00

Group 3: \$201,793.04

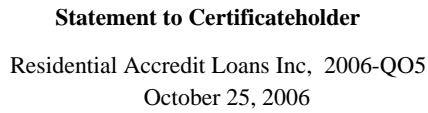
Group 4: \$0.00

5. Other Income Detail

Class	Prepayment Charges	Remaining Excess Cash Flow and OC Release Amount	Other Income Distribution
	(1)	(2)	(1) + (2) = (3)
SB	0.00	1,351,223.53	1,351,223.53
P	269,130.65	0.00	269,130.65
Deal Totals	269,130.65	1,351,223.53	1,620,354.18

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	3,506.32	3,506.32	0.00	0	0.00	120,490.25	13,321.50	34,319.72	0.00	0.00	0.00
Group II	3,068.55	3,068.55	0.00	0	0.00	133,279.65	15,363.45	33,360.91	0.00	0.00	0.00
Group III	722.97	722.97	0.00	0	0.00	78,995.09	10,251.37	24,326.71	0.00	0.00	0.00
Deal Totals	7,297.84	7,297.84	0.00	0	0.00	332,764.99	38,936.32	92,007.34	0.00	0.00	0.00



Deal Totals	0.00	0.00	0.00	0.00	0.00
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8,264.73	0.00	0.00	8,264.08	0.00
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Statement to Certificateholder

Residential Accredit Loans Inc, 2006-QO5

October 25, 2006

8. Collateral Summary

A. Loan Count and Balances

	Original Loan Count/ Scheduled Principal Balance		Beginning Loan Count/ Scheduled Principal Balance		Curtailments		Payoffs		Total Repurchases		Principal Portion of Losses		Ending Loan Count/ Scheduled Principal Balance	
	Count	Balance	Count	Balance	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Balance
Group I	1,463	392,225,563.92	1,426	385,663,383.02	334	124,557.26	14	3,877,441.42	0	0.00	0	0.00	1,412	382,904,575.86
Group II	880	432,158,533.61	862	426,380,780.70	175	109,905.18	9	5,785,275.61	0	0.00	0	0.00	853	421,869,133.17
Group III	632	252,587,363.01	628	252,901,631.00	138	72,117.67	1	567,048.01	0	0.00	0	0.00	627	253,103,424.04
Deal Totals	2,975	1,076,971,460.54	2,916	1,064,945,794.72	647	306,580.11	24	10,229,765.04	0	0.00	0	0.00	2,892	1,057,877,133.07

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	7.81155497	7.92262488	367.46	367.46	7.38655497	7.49762488	7.38655497	N/A	N/A
Group II	7.73083350	7.84151829	371.98	371.98	7.30583350	7.41651829	7.30583350	N/A	N/A
Group III	7.80871472	7.92847573	370.67	370.67	7.38371472	7.50347573	7.38371472	N/A	N/A
Deal Totals	7.77856138	7.89168036	370.03	370.03	7.35356138	7.46668036	7.35356138	N/A	N/A

C. Constant Prepayment Rate

	1 Month CPR	3 Month CPR	6 Month CPR	12 Month CPR	Life CPR
Group-I	11.73%	12.28%			8.53%
Group-II	15.34%	12.90%			8.54%
Group-III	2.98%	3.96%			2.63%
Deal Totals	11.21%	10.63%			7.17%

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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	0	0	0	0	0
	Scheduled Balance	0.00	0.00	0.00	0.00	0.00
Group III	Count	0	0	0	0	0
	Scheduled Balance	0.00	0.00	0.00	0.00	0.00
Deal Totals	Count	0	0	0	0	0
	Scheduled Balance	0.00	0.00	0.00	0.00	0.00

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10. Loan Status Report

Delinquency Calculation Method: Mortgage Bankers Association

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	2,807	1,024,518,685.14	0	0.00	0	0.00	0	0.00	0.00	2,807	1,024,518,685.14
30 days	74	29,367,570.90	0	0.00	0	0.00	0	0.00	0.00	74	29,367,570.90
60 days	7	2,626,690.08	0	0.00	0	0.00	0	0.00	0.00	7	2,626,690.08
90 days	3	1,032,042.51	0	0.00	0	0.00	0	0.00	0.00	3	1,032,042.51
120 days	0	0.00	0	0.00	1	332,144.44	0	0.00	0.00	1	332,144.44
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	2,891	1,057,544,988.63	0	0.00	1	332,144.44	0	0.00	0.00	2,892	1,057,877,133.07
Current	97.06%	96.85%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	97.06%	96.85%
30 days	2.56%	2.78%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.56%	2.78%
60 days	0.24%	0.25%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.24%	0.25%
90 days	0.10%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.10%	0.10%
120 days	0.00%	0.00%	0.00%	0.00%	0.03%	0.03%	0.00%	0.00%	0.00%	0.03%	0.03%
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	99.97%	99.97%	0.00%	0.00%	0.03%	0.03%	0.00%	0.00%	0.00%	100.00%	100.00%

Statement to Certificateholder

Residential Accredit Loans Inc, 2006-QO5

October 25, 2006

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	1,369	370,250,671.86	0	0.00	0	0.00	0	0.00	0.00	1,369	370,250,671.86
30 days	36	10,379,205.83	0	0.00	0	0.00	0	0.00	0.00	36	10,379,205.83
60 days	4	1,533,478.16	0	0.00	0	0.00	0	0.00	0.00	4	1,533,478.16
90 days	2	409,075.57	0	0.00	0	0.00	0	0.00	0.00	2	409,075.57
120 days	0	0.00	0	0.00	1	332,144.44	0	0.00	0.00	1	332,144.44
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	1,411	382,572,431.42	0	0.00	1	332,144.44	0	0.00	0.00	1,412	382,904,575.86

Current	96.95%	96.70%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	96.95%	96.70%
30 days	2.55%	2.71%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.55%	2.71%
60 days	0.28%	0.40%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.28%	0.40%
90 days	0.14%	0.11%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.14%	0.11%
120 days	0.00%	0.00%	0.00%	0.00%	0.07%	0.09%	0.00%	0.00%	0.00%	0.07%	0.09%
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	99.93%	99.91%	0.00%	0.00%	0.07%	0.09%	0.00%	0.00%	0.00%	100.00%	100.00%

Statement to Certificateholder

Residential Accredit Loans Inc, 2006-QO5

October 25, 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	830	409,603,950.01	0	0.00	0	0.00	0	0.00	0.00	830	409,603,950.01
30 days	22	11,642,216.22	0	0.00	0	0.00	0	0.00	0.00	22	11,642,216.22
60 days	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
90 days	1	622,966.94	0	0.00	0	0.00	0	0.00	0.00	1	622,966.94
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	853	421,869,133.17	0	0.00	0	0.00	0	0.00	0.00	853	421,869,133.17

Current	97.30%	97.09%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	97.30%	97.09%
30 days	2.58%	2.76%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.58%	2.76%
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	0.12%	0.15%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.12%	0.15%
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	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%

Statement to Certificateholder

Residential Accredit Loans Inc, 2006-QO5

October 25, 2006

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	608	244,664,063.27	0	0.00	0	0.00	0	0.00	0.00	608	244,664,063.27
30 days	16	7,346,148.85	0	0.00	0	0.00	0	0.00	0.00	16	7,346,148.85
60 days	3	1,093,211.92	0	0.00	0	0.00	0	0.00	0.00	3	1,093,211.92
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	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	627	253,103,424.04	0	0.00	0	0.00	0	0.00	0.00	627	253,103,424.04

Current	96.97%	96.67%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	96.97%	96.67%
30 days	2.55%	2.90%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.55%	2.90%
60 days	0.48%	0.43%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.48%	0.43%
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%	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	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%

NOTE:

Loans with both a Bankruptcy and Foreclosure status were previously reported as Bankruptcies. Beginning with the October 2006 Distribution, these loans will now be reported as Foreclosures.

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	74	29,367,570.90	13 Months	0	0.00	25 Months	0	0.00	37 Months	0	0.00	49 Months	0	0.00
	2.56%	2.78%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
2 Months	7	2,626,690.08	14 Months	0	0.00	26 Months	0	0.00	38 Months	0	0.00	50 Months	0	0.00
	0.24%	0.25%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
3 Months	3	1,032,042.51	15 Months	0	0.00	27 Months	0	0.00	39 Months	0	0.00	51 Months	0	0.00
	0.10%	0.10%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
4 Months	1	332,144.44	16 Months	0	0.00	28 Months	0	0.00	40 Months	0	0.00	52 Months	0	0.00
	0.03%	0.03%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
5 Months	0	0.00	17 Months	0	0.00	29 Months	0	0.00	41 Months	0	0.00	53 Months	0	0.00
	0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
6 Months	0	0.00	18 Months	0	0.00	30 Months	0	0.00	42 Months	0	0.00	54 Months	0	0.00
	0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
7 Months	0	0.00	19 Months	0	0.00	31 Months	0	0.00	43 Months	0	0.00	55 Months	0	0.00
	0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
8 Months	0	0.00	20 Months	0	0.00	32 Months	0	0.00	44 Months	0	0.00	56 Months	0	0.00
	0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
9 Months	0	0.00	21 Months	0	0.00	33 Months	0	0.00	45 Months	0	0.00	57 Months	0	0.00
	0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
10 Months	0	0.00	22 Months	0	0.00	34 Months	0	0.00	46 Months	0	0.00	58 Months	0	0.00
	0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
11 Months	0	0.00	23 Months	0	0.00	35 Months	0	0.00	47 Months	0	0.00	59 Months	0	0.00
	0.00%	0.00%		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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Residential Accredit Loans Inc, 2006-QO5

October 25, 2006

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
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

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
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

Statement to Certificateholder

Residential Accredit Loans Inc, 2006-QO5

October 25, 2006

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	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 III	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	0	0	0	0	0
	Beginning Aggregate Scheduled Balance	0.00	0.00	0.00	0.00	0.00
	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

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

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Group II	Loss Count	0	0	0	0	0
	Total Realized Loss	0.00	0.00	0.00	0.00	0.00
Group III	Loss Count	0	0	0	0	0
	Total Realized Loss	0.00	0.00	0.00	0.00	0.00
Deal Totals	Loss Count	0	0	0	0	0
	Total Realized Loss	0.00	0.00	0.00	0.00	0.00

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	0	0
	Subsequent Recoveries	0.00	0.00
	Net Loss ¹	0.00	0.00
	Net Loss % ²	0.00%	0.00%
Group III	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	0	0
	Subsequent Recoveries	0.00	0.00
	Net Loss ¹	0.00	0.00
	Net Loss % ²	0.00%	0.00%

¹ Total Realized Loss less Subsequent Recoveries

² Net Loss % of Original Balance

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October 25, 2006

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 %
	Constant Default Rate	0.00%	0.00%			0.00%
Group II	Monthly Default Rate	0.00%	0.00%			0.00 %
	Constant Default Rate	0.00%	0.00%			0.00%
Group III	Monthly Default Rate	0.00%	0.00%			0.00 %
	Constant Default Rate	0.00%	0.00%			0.00%
Deal Totals	Monthly Default Rate	0.00%	0.00%			0.00 %
	Constant Default Rate	0.00%	0.00%			0.00%

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

14. Credit Enhancement Report

Reserve Accounts

Description	Source	Beginning Balance	DEPOSITS		WITHDRAWALS		Ending Balance
			Investment Earnings	Other Deposits	Draws	Releases	
Carryover Shortfall Reserve Fund		0.00	0.00	0.00	0.00	0.00	0.00
YMA RESERVE		0.00	0.00	0.00	0.00	0.00	0.00

Hedge Agreements

Description	Provider	Termination Date	Amount Received From Provider	Amount Paid to Provider
Yield Maintenance Agreement	Bank Of New York	03/01/2017	0.00	0.00

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16. Overcollateralization Summary

	Prior Required Overcollateralization Amount	Beginning Overcollateralization Amount	Overcollateralization Increase/(Reduction) Amount	Ending Overcollateralization Amount	Current Required Overcollateralization Amount
Deal Total	5,384,857.30	5,384,857.30	0.00	5,384,857.30	5,384,857.30

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October 25, 2006

17. Excess Cashflow, Overcollateralization and Derivative Amounts

Excess Cashflow and Derivative Summary	
(1) Scheduled Unmodified Net Interest	6,525,953.55
(2) Interest Losses	0.00
(3) Subsequent Recoveries	0.00
(4) Interest Adjustment Amount	0.00
(5) Certificate Interest Amount	5,862,694.51
(6) OC Reduction Amount	0.00
(7) Net Deferred Interest Amount	201,793.04
(8) Excess Cashflow Prior to OC Provisions	663,259.05

Overcollateralization and Derivative Amounts	
Excess Cashflow Prior to OC Provisions	663,259.05
(1) Realized Loss covered by Yield Maintenance Agreement	0.00
(2) Unreimbursed Loss covered by Yield Maintenance Agreement	0.00
(3) Basis Risk Shortfall covered by Yield Maintenance Agreement	0.00
(4) Unreimbursed Principal Portion of Realized Losses	0.00
(5) Principal Portion of Realized Losses	0.00
(6) Overcollateralization Increase	0.00
(7) Prepayment Interest Shortfall	0.00
(8) Unpaid PPIS With Accrued Interest	0.00
(9) Relief Act Shortfall	0.00
(10) Unreimbursed Realized Losses	0.00
(11) Interest Carry Forward Amount	0.00
(12) Basis Risk Shortfall Carry-Forward Amount	8,264.08
(13) To Class SB Certificates	654,994.97

Statement to Certificateholder

Residential Accredit Loans Inc, 2006-QO5

October 25, 2006

18. Performance Tests

Senior Balance Test	
Senior Certificate Beginning Balance = 0.00	False
Current Distribution Date >= Target Distribution	
Current Distribution Date >= Target Distribution Date	False
Stepdown Date - Senior Enhancement Test	
Senior Enhance Pct >= Specified Senior Enhance Pct (Actual End Balance <= Target End Balance)	False
StepDown Date and Senior Enhancement pass	
After StepDown Date and Senior Enh Percent >= Target Percent	False
StepDown Date has occurred	
Stepdown Date has occurred	False
Sixty-Plus Delinquency Percentage >= Target %	
Sixty-Plus Delinquency Percentage >= Senior Enhancement Delinquency Percentage Target	False
Aggregate Realized Loss % >= Scheduled Loss %	
Aggregate Realized Loss Percentage >= Scheduled Loss Percent	False
Trigger Event is in effect?	
Trigger Event is in effect	False
Stepdown Date and Trigger Event in effect	
Trigger Event is in effect on or after StepDown Date	False

20. Comments

Comments: Effective October 6, 2006, Residential Funding Corporation, the Master Servicer and Sponsor, changed its name to Residential Funding Company, LLC and converted from a Delaware corporation to a Delaware limited liability company, and HomeComings Financial Network, Inc., a Subservicer, changed its name to HomeComings Financial, LLC and converted from a Delaware corporation to a Delaware limited liability company.

Adjustment Amts for Oct. 2006 Dist:

Class Prin. Int.

I-A-1 (\$83,243.54) (\$162,117.23)
 I-A-2 (\$49,946.22) (\$99,443.14)
 I-A-3 (\$33,297.32) (\$62,818.93)
 II-A-1 \$55,373.35 (\$220,597.67)
 II-A-2 \$27,686.79 (\$106,473.02)
 II-A-3 \$9,228.78 (\$33,896.11)
 III-A-1 \$66,778.33 (\$59,042.83)
 III-A-2 \$0.00 (\$79,426.81)
 III-A-3 \$0.00 (\$30,453.40)
 III-A-4 \$0.00 (\$31,552.16)
 III-A-5 \$7,419.82 (\$19,880.13)

XC \$0.00 \$126,110.62
 XN \$0.00 \$138,534.88
 M-1 \$0.00 (\$21,275.52)
 M-2 \$0.00 (\$13,388.48)
 M-3 \$0.00 (\$4,095.33)
 M-4 \$0.00 (\$8,660.26)
 M-5 \$0.00 (\$6,212.91)
 M-6 \$0.00 (\$1,347.53)
 M-7 \$0.00 (\$192.60)
 P \$0.00 \$0.00
 SB \$0.00 \$696,228.57

Interest Carryforward Paid by Excess Cashflow for the October 2006 Distribution is \$0.00

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 Accredit Loans, Inc. 2006-QO5
October 25, 2006

Cash Flow Received and Uses of Funds

<i>Cash Flow Received</i>	<i>Amount</i>
Principal and Interest Payments	13,633,551.52
Prepayment Premium	269,130.65
Liquidation and Insurance Proceeds	0.00
Subsequent Recoveries	0.00
Repurchase Proceeds	0.00
Other Deposits/Adjustments (including Derivatives Payment)	0.00
Total Deposits	13,902,682.17
<i>Uses of Funds</i>	<i>Amount</i>
Transfer to Certificate Account	13,863,745.86
Reimbursed Advances and Expenses	0.00
Master Servicing Compensation	38,936.32
Derivatives Payment	0.00
Total Withdrawals	13,902,682.18
Ending Balance	0.00