



101 Barclays St, 8W
New York, NY 10286

Officer: Maria Tokarz
212-815-4595
Associate: Steven Chrysanthis
212-815-8318

CWABS, Inc.

CWABS Asset Backed Certificates Trust, Series 2006-SPS1

Certificateholder Monthly Distribution Summary

Class	Cusip	Class Description	Certificate Rate Type	Beginning Balance	Pass Through Rate (%)	Principal Distribution	Interest Distribution	Total Distribution	Current Realized Losses	Ending Balance	Cumulative Realized Losses
A	12666MAA9	Senior	Var-Act/360	144,143,331.50	5.460000	3,092,868.63	655,852.16	3,748,720.79	0.00	141,050,462.87	0.00
AR	12666MAP6	Senior	Fix-30/360	0.00	0.000000	0.00	0.00	0.00	0.00	0.00	0.00
P	12666MAN1	Prepay Penalties	Fix-30/360	100.00	0.000000	0.00	44,057.00	44,057.00	0.00	100.00	0.00
C	12666MAM3	Residual	Fix-30/360	233,018,331.50	4.649969	0.00	902,940.02	902,940.02	0.00	229,925,462.87	0.00
R	12666MAQ4	Senior	Fix-30/360	100.00	0.000000	0.00	0.00	0.00	0.00	100.00	0.00
M1	12666MAB7	Mezzanine	Var-30/360	13,125,000.00	6.455000	0.00	70,601.56	70,601.56	0.00	13,125,000.00	0.00
M2	12666MAC5	Mezzanine	Var-30/360	11,500,000.00	6.495000	0.00	62,243.75	62,243.75	0.00	11,500,000.00	0.00
M3	12666MAD3	Mezzanine	Var-30/360	7,000,000.00	6.543000	0.00	38,167.50	38,167.50	0.00	7,000,000.00	0.00
M4	12666MAE1	Mezzanine	Var-30/360	6,375,000.00	6.691000	0.00	35,545.94	35,545.94	0.00	6,375,000.00	0.00
M5	12666MAF8	Mezzanine	Var-30/360	6,375,000.00	6.890000	0.00	36,603.12	36,603.12	0.00	6,375,000.00	0.00
M6	12666MAG6	Mezzanine	Var-30/360	6,000,000.00	7.000000	0.00	35,000.00	35,000.00	0.00	6,000,000.00	0.00
M7	12666MAH4	Mezzanine	Var-30/360	6,000,000.00	7.000000	0.00	35,000.00	35,000.00	0.00	6,000,000.00	0.00
M8	12666MAJ0	Mezzanine	Var-30/360	5,125,000.00	7.000000	0.00	29,895.83	29,895.83	0.00	5,125,000.00	0.00
M9	12666MAK7	Mezzanine	Var-30/360	4,000,000.00	7.000000	0.00	23,333.33	23,333.33	0.00	4,000,000.00	0.00
B	12666MAL5	Junior	Var-30/360	4,250,000.00	7.000000	0.00	24,791.67	24,791.67	0.00	4,250,000.00	0.00
Totals				213,893,531.50		3,092,868.63	1,994,031.89	5,086,900.52	0.00	210,800,662.87	0.00



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Principal Distribution Detail

Class	Cusip	Original Certificate Balance	Beginning Certificate Balance	Scheduled Principal Distribution	Net Principal Distribution	Current Realized Losses	Ending Certificate Balance	Ending Certificate Factor
A	12666MAA9	161,125,000.00	144,143,331.50	3,092,868.63	3,092,868.63	0.00	141,050,462.87	0.87541016521
AR	12666MAP6	100.00	0.00	0.00	0.00	0.00	0.00	0.00000000000
P	12666MAN1	100.00	100.00	0.00	0.00	0.00	100.00	1.00000000000
C	12666MAM3	250,000,000.00	233,018,331.50	0.00	0.00	0.00	229,925,462.87	0.91970185148
R	12666MAQ4	100.00	100.00	0.00	0.00	0.00	100.00	1.00000000000
M1	12666MAB7	13,125,000.00	13,125,000.00	0.00	0.00	0.00	13,125,000.00	1.00000000000
M2	12666MAC5	11,500,000.00	11,500,000.00	0.00	0.00	0.00	11,500,000.00	1.00000000000
M3	12666MAD3	7,000,000.00	7,000,000.00	0.00	0.00	0.00	7,000,000.00	1.00000000000
M4	12666MAE1	6,375,000.00	6,375,000.00	0.00	0.00	0.00	6,375,000.00	1.00000000000
M5	12666MAF8	6,375,000.00	6,375,000.00	0.00	0.00	0.00	6,375,000.00	1.00000000000
M6	12666MAG6	6,000,000.00	6,000,000.00	0.00	0.00	0.00	6,000,000.00	1.00000000000
M7	12666MAH4	6,000,000.00	6,000,000.00	0.00	0.00	0.00	6,000,000.00	1.00000000000
M8	12666MAJ0	5,125,000.00	5,125,000.00	0.00	0.00	0.00	5,125,000.00	1.00000000000
M9	12666MAK7	4,000,000.00	4,000,000.00	0.00	0.00	0.00	4,000,000.00	1.00000000000
B	12666MAL5	4,250,000.00	4,250,000.00	0.00	0.00	0.00	4,250,000.00	1.00000000000
Totals		230,875,300.00	213,893,531.50	3,092,868.63	3,092,868.63	0.00	210,800,662.87	



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Interest Distribution Detail

Class	Beginning Certificate Balance	Pass Through Rate (%)	Effective Coupon (%)	Current Interest	Total Interest Due	Net Rate Carryover Paid	Net Interest Shortfall	Interest Paid	Net Rate Carryover After Dist.
A	144,143,331.50	5.460000	5.460000	655,852.16	655,852.16	0.00	0.00	655,852.16	0.00
AR	0.00	0.000000	0.000000	0.00	0.00	0.00	0.00	0.00	0.00
P	100.00	0.000000	528684.000000	0.00	0.00	0.00	0.00	44,057.00	0.00
C	233,018,331.50	4.649969	4.649969	902,940.02	902,940.02	0.00	0.00	902,940.02	0.00
R	100.00	0.000000	0.000000	0.00	0.00	0.00	0.00	0.00	0.00
M1	13,125,000.00	6.455000	6.455000	70,601.56	70,601.56	0.00	0.00	70,601.56	0.00
M2	11,500,000.00	6.495000	6.495000	62,243.75	62,243.75	0.00	0.00	62,243.75	0.00
M3	7,000,000.00	6.543000	6.543000	38,167.50	38,167.50	0.00	0.00	38,167.50	0.00
M4	6,375,000.00	6.691000	6.691000	35,545.94	35,545.94	0.00	0.00	35,545.94	0.00
M5	6,375,000.00	6.890000	6.890000	36,603.12	36,603.12	0.00	0.00	36,603.12	0.00
M6	6,000,000.00	7.000000	7.000000	35,000.00	35,000.00	0.00	0.00	35,000.00	0.00
M7	6,000,000.00	7.000000	7.000000	35,000.00	35,000.00	0.00	0.00	35,000.00	0.00
M8	5,125,000.00	7.000000	7.000000	29,895.83	29,895.83	0.00	0.00	29,895.83	0.00
M9	4,000,000.00	7.000000	7.000000	23,333.33	23,333.33	0.00	0.00	23,333.33	0.00
B	4,250,000.00	7.000000	7.000000	24,791.67	24,791.67	0.00	0.00	24,791.67	0.00
Totals	213,893,531.50			1,949,974.89	1,949,974.89	0.00	0.00	1,994,031.89	0.00



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Current Payment Information
Factors per \$1,000

Class	Cusip	Original Certificate Balance	Beginning Certificate Balance	Principal Distribution	Interest Distribution	Ending Certificate Balance	Pass Through Rate (%)
A	12666MAA9	161,125,000.00	894.605626067	19.195460853	4.070455599	875.410165213	5.460000
AR	12666MAP6	100.00	0.000000000	0.000000000	0.000000000	0.000000000	0.000000
P	12666MAN1	100.00	1,000.000000000	0.000000000	440,570.000000000	1,000.000000000	0.000000
C	12666MAM3	250,000,000.00	932.073326000	0.000000000	3.611760075	919.701851480	4.649969
R	12666MAQ4	100.00	1,000.000000000	0.000000000	0.000000000	1,000.000000000	0.000000
M1	12666MAB7	13,125,000.00	1,000.000000000	0.000000000	5.379166667	1,000.000000000	6.455000
M2	12666MAC5	11,500,000.00	1,000.000000000	0.000000000	5.412500000	1,000.000000000	6.495000
M3	12666MAD3	7,000,000.00	1,000.000000000	0.000000000	5.452500000	1,000.000000000	6.543000
M4	12666MAE1	6,375,000.00	1,000.000000000	0.000000000	5.575833333	1,000.000000000	6.691000
M5	12666MAF8	6,375,000.00	1,000.000000000	0.000000000	5.741666667	1,000.000000000	6.890000
M6	12666MAG6	6,000,000.00	1,000.000000000	0.000000000	5.833333333	1,000.000000000	7.000000
M7	12666MAH4	6,000,000.00	1,000.000000000	0.000000000	5.833333333	1,000.000000000	7.000000
M8	12666MAJ0	5,125,000.00	1,000.000000000	0.000000000	5.833333333	1,000.000000000	7.000000
M9	12666MAK7	4,000,000.00	1,000.000000000	0.000000000	5.833333333	1,000.000000000	7.000000
B	12666MAL5	4,250,000.00	1,000.000000000	0.000000000	5.833333333	1,000.000000000	7.000000
Totals		230,875,300.00	926.446144304	13.396273356	8.636835079	913.049870948	



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Pool Level Data

Distribution Date		01/25/07
Cut-off Date		06/01/06
Record Date		12/29/06
Determination Date		01/21/07
Accrual Period 30/360	Begin	12/01/06
	End	01/01/07
Number of Days in 30/360 Accrual Period		30
Accrual Period Actual Days	Begin	12/26/06
	End	01/25/07
Number of Days in Actual Accrual Period		30

Collateral Detail

Cut-Off Date Balance of Pool	250,000,000.00
Beginning Aggregate Loan Count	5,173
Loans Paid Off or otherwise removed pursuant to the PSA	65
Ending Aggregate Loan Count	5,108
Beginning Pool Stated Principal Balance	233,018,331.50
Scheduled Principal	97,703.01
Unscheduled Principal	2,778,209.18
Realized Principal Losses	<u>216,956.44</u>
Ending Pool Stated Principal Balance	229,925,462.87
Beginning Weighted Average Mortgage Rate	11.74505%
Beginning Weighted Average Net Mortgage Rate	11.23605%
Ending Weighted Average Mortgage Rate	11.74496%
Ending Weighted Average Net Mortgage Rate	11.23596%
Beginning Weighted Average Remaining Term to Maturity	354
Ending Weighted Average Remaining Term to Maturity	353



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Servicer Remittance Summary

Interest Remittance Amount

Scheduled Interest less Servicing Fees	2,177,733.52
Compensating Interest	4,698.61
Liquidation Interest Proceeds	0.00
Less: Non-Recoverable Interest Advances	<u>0.00</u>
Total Interest Remittance Amount	2,182,432.13

Principal Remittance Amount

Scheduled Principal	97,703.01
Curtailment Principal	14,334.44
Paid in Full Principal	2,763,821.37
Repurchased Principal	0.00
Liquidation Principal	53.37
Substitution Shortfall Principal	0.00
Subsequent Recoveries	-13,753.17
Less: Non-Recoverable Principal Advances relating to Principal	<u>0.00</u>
Total Principal Remittance Amount	<u>2,862,159.02</u>

Total Principal and Interest Remittance	5,044,591.15
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Distributable Amounts		
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Principal Distribution Amount

Principal Distribution Amount

Principal Remittance Amount	2,862,159.02
Extra Principal Distribution Amount	230,709.61
Transfer from Prefunding Account Month 1	<u>0.00</u>
Principal Distribution Amount	3,092,868.63

Interest Funds

Interest Remittance	2,182,432.13
Less: Trustee Fee	<u>1,747.64</u>
Interest Funds	2,180,684.50

Servicer Advances		
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Principal Advances		11,621.73
Interest Advances		338,576.89
Reimbursement for Principal & Interest Advances	0.00	
Reimbursement for Nonrecoverable Advances	<u>0.00</u>	
Total Advances		350,198.62



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Fees of the Trust

Gross Master Servicing Fee	97,090.97
Net Master Servicing Fee	92,392.36
Trustee Fee	1,747.64
Mortgage Insurance Premium (PMI)	0.00
Total Net Loan Fees	94,140.00

Mortgage Prepayment Details

Principal Balance of Loans Paid in Full	2,763,821.37
Prepayment Interest Excess	0.00
Prepayment Interest Shortfall	4,698.61
Compensating Interest	4,698.61
Non-Supported Prepayment Interest Shortfall	0.00
Prepayment Charges	44,057.00
CPR %	14.385%
SMM %	1.286%

Loan Substitution

Aggregate Stated of Principal Balances Removed	0.00
Aggregate Stated of Principal Balance Added	0.00
Aggregate Principal Substitution Shortfall Amount	0.00



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Trust Accounts

Certificate Account

	Beginning Balance	0.00
Deposits	Principal Remittance	2,862,159.02
	Interest Remittance	2,182,432.13
	Prepayment Charges	<u>44,057.00</u>
	Total Deposits	5,088,648.15
Withdrawals	To the Master Servicer, any unpaid or reimbursed Amounts	0.00
	To the Seller, any unpaid or reimbursed Amounts	0.00
	To the Depositor, any unpaid or reimbursed Amounts	0.00
	To Terminate the Account	0.00
	To the Distribution Account	<u>5,088,648.15</u>
	Ending Balance	0.00



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Distribution Account

Beginning Balance		0.00
Deposits	From the Certificate Account, the Total Remittance Amount	5,088,648.15
	Investment Income	0.00
	From Principal Reserve	0.00
	Total Deposit	<u>5,088,648.15</u>
Withdrawals	To the trustee, the Trustee Fee	1,747.64
	Payment of Prepayment Penalties to P Classes	44,057.00
	Principal and Interest Payments	5,042,843.52
	To Terminate the Distribution Account	<u>0.00</u>
	Total Withdrawals	5,088,648.15
Ending Balance		0.00



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Principal Reserve Account

Deposits	Beginning Principal Reserve Balance	100.00
	Deposits	0.00
Withdrawals	To Classes P & AR	0.00
	Ending Principal Reserve Balance	100.00

Loan Status

Delinquency Information

	30-59 Days				60-89 Days				90+ Days			
	Loan Count	Loan Count %	Balance	Balance %	Loan Count	Loan Count %	Balance	Balance %	Loan Count	Loan Count %	Balance	Balance %
Group 1	230	4.50274%	10,694,284.10	4.65120%	119	2.32968%	5,944,331.08	2.58533%	286	5.59906%	15,153,457.02	6.59060%

	Foreclosure				Bankruptcy				REO			
	Loan Count	Loan Count %	Balance	Balance %	Loan Count	Loan Count %	Balance	Balance %	Loan Count	Loan Count %	Balance	Balance %
Group 1	12	0.23493%	648,643.49	0.28211%	14	0.27408%	565,007.94	0.24574%	19	0.37197%	636,566.97	0.27686%



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Realized Loss Detail

Current Period Realized Losses	216,956.44
Cumulative Realized Losses	575,099.96
Total Liquidated Loan Balance	217,009.81
Total Liquidated Proceeds	53.37
Subsequent Recoveries	-13,753.17

<u>Loan ID</u>	<u>Liquidation Balance</u>	<u>Liquidation Proceeds</u>	<u>Realized Loss</u>	<u>Date</u>
<i><u>Group I</u></i>				
123636164	28,852.80	14.06	28,838.74	
134028826	65,385.02	0.00	65,385.02	
136408364	99,807.83	33.12	99,774.71	
137464815	22,964.16	6.19	22,957.97	



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Overcollateralization Details

OC Amount Beginning	19,125,000.00
OC Floor	1,250,000.00
OC Target Amount	19,125,000.00
OC Deficiency Amount Beginning	0.00
Group Excess Cashflow	1,133,649.63
Credit Comeback Excess Cashflow	0.00
Extra Principal Distribution Amount	230,709.61
OC Amount Ending	19,125,000.00
OC Deficiency Amount Ending	0.00
OC Measure	19,125,000.00

OC Adjusted Measure	35,178,595.82
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Rolling Sixty-Day Delinq Rate	0.079496739%
Passing Delinquency Test ?	YES
Cumulative Loss Rate	0.002300400%
Passing, Cumulative Loss Test	YES
Trigger Event	NO
Stepdown Date	NO



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Subordination

Credit Support

	<u>Original</u>	<u>Current</u>
Class A	161,125,300.00	141,050,662.87
Class A Percentage	69.788886%	66.911869%
Class M1	13,125,000.00	13,125,000.00
Class M1 Percentage	5.684887%	6.226261%
Class M2	11,500,000.00	11,500,000.00
Class M2 Percentage	4.981044%	5.455391%
Class M3	7,000,000.00	7,000,000.00
Class M3 Percentage	3.031940%	3.320673%
Class M4	6,375,000.00	6,375,000.00
Class M4 Percentage	2.761231%	3.024184%
Class M5	6,375,000.00	6,375,000.00
Class M5 Percentage	2.761231%	3.024184%
Class M6	6,000,000.00	6,000,000.00
Class M6 Percentage	2.598806%	2.846291%
Class M7	6,000,000.00	6,000,000.00
Class M7 Percentage	2.598806%	2.846291%
Class M8	5,125,000.00	5,125,000.00
Class M8 Percentage	2.219813%	2.431207%
Class M9	4,000,000.00	4,000,000.00
Class M9 Percentage	1.732537%	1.897527%
Class B	4,250,000.00	4,250,000.00
Class B Percentage	1.840821%	2.016123%



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Update Face		Number of Items	Percent of Items	Principal Balance	Percent of Balance
< =	0.00	0	0.000	0.00	0.000
0.00	-	1143	22.377	22,667,186.44	9.858
25,000.00	-	2337	45.752	87,489,984.37	38.051
50,000.00	-	994	19.460	60,935,770.12	26.502
75,000.00	-	524	10.258	45,316,837.22	19.709
100,000.00	-	73	1.429	8,153,858.07	3.546
125,000.00	-	26	0.509	3,507,432.80	1.525
150,000.00	-	7	0.137	1,107,851.78	0.482
175,000.00	-	4	0.078	746,542.07	0.325
200,000.00	-	0	0.000	0.00	0.000
225,000.00	-	0	0.000	0.00	0.000
250,000.00	-	0	0.000	0.00	0.000
275,000.00	-	0	0.000	0.00	0.000
300,000.00	-	0	0.000	0.00	0.000
325,000.00	-	0	0.000	0.00	0.000
350,000.00	-	0	0.000	0.00	0.000
375,000.00	-	0	0.000	0.00	0.000
400,000.00	-	0	0.000	0.00	0.000
425,000.00	-	0	0.000	0.00	0.000
450,000.00	-	0	0.000	0.00	0.000
475,000.00	-	0	0.000	0.00	0.000
500,000.00	-	0	0.000	0.00	0.000
525,000.00	-	0	0.000	0.00	0.000
550,000.00	-	0	0.000	0.00	0.000
575,000.00	-	0	0.000	0.00	0.000
600,000.00	-	0	0.000	0.00	0.000
625,000.00	-	0	0.000	0.00	0.000
650,000.00	-	0	0.000	0.00	0.000
675,000.00	-	0	0.000	0.00	0.000
700,000.00	-	0	0.000	0.00	0.000
725,000.00	-	0	0.000	0.00	0.000
750,000.00	-	0	0.000	0.00	0.000
775,000.00	-	0	0.000	0.00	0.000
>	800,000.00	0	0.000	0.00	0.000
Wgt Ave / Total:		5108	100.000	229,925,462.87	100.000

Issuance Coupon		Number of Items	Percent of Items	Principal Balance	Percent of Balance
< =	5.0	0	0.000	0.00	0.000
5.0	-	0	0.000	0.00	0.000
5.5	-	0	0.000	0.00	0.000
6.0	-	0	0.000	0.00	0.000
6.5	-	0	0.000	0.00	0.000
7.0	-	1	0.020	49,523.12	0.022
7.5	-	2	0.039	114,614.62	0.050
8.0	-	13	0.255	650,582.65	0.283
8.5	-	45	0.881	1,899,476.78	0.826
9.0	-	38	0.744	1,674,317.99	0.728



101 Barclays St, 8W
New York, NY 10286

Officer: Maria Tokarz
212-815-4595
Associate: Steven Chrysanthis
212-815-8318

CWABS, Inc.

CWABS Asset Backed Certificates Trust, Series 2006-SPS1

<u>Issuance Coupon</u>			Number of Items	Percent of Items	Principal Balance	Percent of Balance
9.5	-	10.0	530	10.376	18,525,546.65	8.057
10.0	-	10.5	229	4.483	11,869,740.61	5.162
10.5	-	11.0	403	7.890	21,944,550.71	9.544
11.0	-	11.5	670	13.117	34,713,436.34	15.098
11.5	-	12.0	838	16.406	40,487,823.80	17.609
12.0	-	12.5	935	18.305	41,995,419.72	18.265
>		12.5	1404	27.486	56,000,429.88	24.356
Wgt Ave / Total:			5108	100.000	229,925,462.87	100.000

<u>Update Term</u>			Number of Items	Percent of Items	Principal Balance	Percent of Balance
< =		120	0	0.000	0.00	0.000
120	-	180	0	0.000	0.00	0.000
180	-	300	0	0.000	0.00	0.000
300	-	360	5108	100.000	229,925,462.87	100.000
>		360	0	0.000	0.00	0.000
Wgt Ave / Total:			5108	100.000	229,925,462.87	100.000