

Distribution Information	Deal Information
1. Distribution Summary	Deal Name: Residential Accredit Loans Inc, 2006-QS8
2. Factor Summary	Asset Type: Mortgage Asset-Backed Pass-Through Certificates
3. Components Information <i>(Not Applicable)</i>	
4. Interest Summary	Closing Date: 07/28/2006
5. Other Income Detail <i>(Not Applicable)</i>	First Distribution Date: 08/25/2006
6. Interest Shortfalls, Compensation and Expenses	Determination Date: 10/23/2006
7. Prepayment Interest and Basis Risk/Net WAC Shortfall Amounts <i>(Not Applicable)</i>	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)	Variable Book Entry: 10/24/2006
12. Loss Mitigation and Servicing Modifications	Trustee: Deutsche Bank Trust Company Americas
13. Losses and Recoveries	Main Telephone: 714-247-6000
14. Credit Enhancement Report	GMAC-RFC
15. Distribution Percentages	Bond Administrator: Rona Hsu
16. Overcollateralization Summary <i>(Not Applicable)</i>	Telephone: 818-260-1508
17. Excess Cash Flow, Overcollateralization Provisions and Derivative Amounts <i>(Not Applicable)</i>	Pool(s) : 40373
18. Performance Tests	
19. Lender Paid Mortgage Insurance <i>(Not Applicable)</i>	
20. Comments	

# Statement to Certificateholder

Residential Accredit Loans Inc, 2006-QS8

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)
A-1	75115AAA9	315,600,000.00	315,600,000.00	6.00000000	0.00	1,578,000.00	1,578,000.00	0.00	0.00	0.00	315,600,000.00
A-2	75115AAB7	101,000,000.00	101,000,000.00	6.00000000	0.00	505,000.00	505,000.00	0.00	0.00	0.00	101,000,000.00
A-3	75115AAC5	135,064,000.00	135,064,000.00	6.00000000	0.00	675,320.00	675,320.00	0.00	0.00	0.00	135,064,000.00
A-4	75115AAD3	348,750,000.00	327,620,627.86	5.78000001	13,910,049.88	1,578,039.36	15,488,089.24	0.00	0.00	0.00	313,710,577.98
A-5	75115AAE1	348,750,000.00 <sup>1</sup>	327,620,627.86 <sup>1</sup>	0.21999999	0.00	60,063.78	60,063.78	0.00	0.00	0.00	313,710,577.98 <sup>1</sup>
A-P	75115AAF8	702,754.04	698,385.01	0.00000000	747.31	0.00	747.31	0.00	0.00	0.00	697,637.70
A-V	75115AAG6	996,346,144.66 <sup>1</sup>	945,077,048.92 <sup>1</sup>	0.84976331	0.00	669,243.17	669,243.17	0.00	0.00	0.00	931,134,193.74 <sup>1</sup>
R-I	75115AAH4	100.00	0.00	6.00000000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R-II	75115AAJ0	100.00	0.00	6.00000000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
M-1	75115AAK7	34,789,200.00	34,717,116.94	6.00000000	17,097.74	173,585.58	190,683.32	0.00	0.00	0.00	34,700,019.20
M-2	75115AAL5	10,146,700.00	10,125,676.08	6.00000000	4,986.76	50,628.38	55,615.14	0.00	0.00	0.00	10,120,689.32
M-3	75115AAM3	7,730,700.00	7,714,682.03	6.00000000	3,799.39	38,573.41	42,372.80	0.00	0.00	0.00	7,710,882.64
B-1	75115AAN1	4,831,800.00	4,821,788.53	6.00000000	2,374.67	24,108.94	26,483.61	0.00	0.00	0.00	4,819,413.86
B-2	75115AAP6	3,865,400.00	3,857,390.91	6.00000000	1,899.72	19,286.95	21,186.67	0.00	0.00	0.00	3,855,491.19
B-3	75115AAQ4	3,865,390.62	3,857,381.55	6.00000000	1,899.71	19,286.91	21,186.62	0.00	0.00	0.00	3,855,481.84
<b>Deal Totals</b>		<b>966,346,144.66</b>	<b>945,077,048.91</b>		<b>13,942,855.18</b>	<b>5,391,136.48</b>	<b>19,333,991.66</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>931,134,193.73</b>

1. Notional Balance

# Statement to Certificateholder

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## 2. Factor Summary

Amount /Original Amount per \$1000 unit)

Class	CUSIP	Beginning Notional/ Principal Balance Factor	Principal Distribution Factor	Interest Distribution Factor	Total Distribution Factor	Deferred Interest Factor	Interest Shortfall Factor	Ending Notional/ Principal Balance Factor
A-1	75115AAA9	1,000.00000000	0.00000000	5.00000000	5.00000000	0.00000000	0.00000000	1,000.00000000
A-2	75115AAB7	1,000.00000000	0.00000000	5.00000000	5.00000000	0.00000000	0.00000000	1,000.00000000
A-3	75115AAC5	1,000.00000000	0.00000000	5.00000000	5.00000000	0.00000000	0.00000000	1,000.00000000
A-4	75115AAD3	939.41398670	39.88544768	4.52484404	44.41029173	0.00000000	0.00000000	899.52853901
A-5	75115AAE1	939.41398670	0.00000000	0.17222589	0.17222589	0.00000000	0.00000000	899.52853901
A-P	75115AAF8	993.78298843	1.06340193	0.00000000	1.06340193	0.00000000	0.00000000	992.71958650
A-V	75115AAG6	948.54288741	0.00000000	0.67169746	0.67169746	0.00000000	0.00000000	934.54890023
R-I	75115AAH4	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
R-II	75115AAJ0	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
M-1	75115AAK7	997.92800467	0.49146689	4.98963989	5.48110678	0.00000000	0.00000000	997.43653778
M-2	75115AAL5	997.92800418	0.49146619	4.98963998	5.48110617	0.00000000	0.00000000	997.43653799
M-3	75115AAM3	997.92800523	0.49146778	4.98964001	5.48110779	0.00000000	0.00000000	997.43653744
B-1	75115AAN1	997.92800406	0.49146695	4.98963947	5.48110642	0.00000000	0.00000000	997.43653711
B-2	75115AAP6	997.92800486	0.49146789	4.98963885	5.48110674	0.00000000	0.00000000	997.43653697
B-3	75115AAQ4	997.92800501	0.49146650	4.98964061	5.48110711	0.00000000	0.00000000	997.43653851

Deal Factor :

96.35617619%

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## 4. Interest Summary

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

Class	Accrual Period		Accrual Methodology	Beginning Notional/Principal Balance	Pass-Through Rate	Optimal Interest Amount	Interest Loss	Deferred Interest	Interest Shortfall Amount	Other Income	Interest Distribution (1)-(2)-(3)-(4)+(5)=(6)	Accrued Certificate Interest Remaining Unpaid
	Start	End				(1)	(2)	(3)	(4)	(5)	(6)	
A-1	09/01/2006	09/30/2006	30/360	315,600,000.00	6.00000000	1,578,000.00	0.00	0.00	0.00	0.00	1,578,000.00	0.00
A-2	09/01/2006	09/30/2006	30/360	101,000,000.00	6.00000000	505,000.00	0.00	0.00	0.00	0.00	505,000.00	0.00
A-3	09/01/2006	09/30/2006	30/360	135,064,000.00	6.00000000	675,320.00	0.00	0.00	0.00	0.00	675,320.00	0.00
A-4	09/25/2006	10/24/2006	30/360	327,620,627.86	5.78000001	1,578,039.36	0.00	0.00	0.00	0.00	1,578,039.36	0.00
A-5	09/25/2006	10/24/2006	30/360	327,620,627.86 <sup>1</sup>	0.21999999	60,063.78	0.00	0.00	0.00	0.00	60,063.78	0.00
A-V	09/01/2006	09/30/2006	30/360	945,077,048.92 <sup>1</sup>	0.84976331	669,243.17	0.00	0.00	0.00	0.00	669,243.17	0.00
M-1	09/01/2006	09/30/2006	30/360	34,717,116.94	6.00000000	173,585.58	0.00	0.00	0.00	0.00	173,585.58	0.00
M-2	09/01/2006	09/30/2006	30/360	10,125,676.08	6.00000000	50,628.38	0.00	0.00	0.00	0.00	50,628.38	0.00
M-3	09/01/2006	09/30/2006	30/360	7,714,682.03	6.00000000	38,573.41	0.00	0.00	0.00	0.00	38,573.41	0.00
B-1	09/01/2006	09/30/2006	30/360	4,821,788.53	6.00000000	24,108.94	0.00	0.00	0.00	0.00	24,108.94	0.00
B-2	09/01/2006	09/30/2006	30/360	3,857,390.91	6.00000000	19,286.95	0.00	0.00	0.00	0.00	19,286.95	0.00
B-3	09/01/2006	09/30/2006	30/360	3,857,381.55	6.00000000	19,286.91	0.00	0.00	0.00	0.00	19,286.91	0.00
Deal Totals				944,378,663.90		5,391,136.48	0.00	0.00	0.00	0.00	5,391,136.48	0.00

1. Notional Balance

## Current Index Rates

Index Type	Rate	Classes
BTLIB TEL 25 -2BD	5.33000000	A-4, A-5

## 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		
Deal Totals	11,714.19	11,714.19	0.00	0	0.00	199,634.71	54,755.56	201,487.27	0.00	0.00	0.00

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## 8. Collateral Summary

### A. Loan Count and Balances

	Original Loan Count/ Scheduled Principal Balance		Beginning Loan Count/ Scheduled Principal Balance		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
Deal Totals	4,266	966,346,144.66	4,192	945,077,048.92	657	864,402.69	50	12,612,721.13	0	0.00	0	0.00	4,142	931,134,193.74

### 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
Deal Totals	7.17735840	7.17399196	355.14	354.79	6.84532948	6.84193371	6.84532948	N/A	N/A

### C. Constant Prepayment Rate

	1 Month CPR	3 Month CPR	6 Month CPR	12 Month CPR	Life CPR
Deal Totals	15.84%	13.29%			13.29%

## 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)
Deal Totals	Count	0	0	0	0	0
	Scheduled Balance	0.00	0.00	0.00	0.00	0.00

# Statement to Certificateholder

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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	4,017	899,194,322.38	1	70,608.04	0	0.00	0	0.00	0.00	4,018	899,264,930.42
30 days	103	25,956,650.00	0	0.00	0	0.00	0	0.00	0.00	103	25,956,650.00
60 days	16	4,995,372.71	2	519,759.43	0	0.00	0	0.00	0.00	18	5,515,132.14
90 days	3	397,481.18	0	0.00	0	0.00	0	0.00	0.00	3	397,481.18
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	4,139	930,543,826.27	3	590,367.47	0	0.00	0	0.00	0.00	4,142	931,134,193.74
Current	96.98%	96.57%	0.02%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	97.01%	96.58%
30 days	2.49%	2.79%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.49%	2.79%
60 days	0.39%	0.54%	0.05%	0.06%	0.00%	0.00%	0.00%	0.00%	0.00%	0.43%	0.59%
90 days	0.07%	0.04%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.07%	0.04%
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	99.93%	99.94%	0.07%	0.06%	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	103	25,956,650.00	13 Months	0	0.00	25 Months	0	0.00	37 Months	0	0.00	49 Months	0	0.00
	2.49%	2.79%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
2 Months	18	5,515,132.14	14 Months	0	0.00	26 Months	0	0.00	38 Months	0	0.00	50 Months	0	0.00
	0.43%	0.59%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
3 Months	3	397,481.18	15 Months	0	0.00	27 Months	0	0.00	39 Months	0	0.00	51 Months	0	0.00
	0.07%	0.04%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
4 Months	0	0.00	16 Months	0	0.00	28 Months	0	0.00	40 Months	0	0.00	52 Months	0	0.00
	0.00%	0.00%		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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## 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
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
Deal Totals	Capitalizations	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
	Other Modifications	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00



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## 13. Losses and Recoveries

### A. Current Cycle Realized Losses

Current Period Realized Losses		Liquidations	Charge-Offs	Servicing Modifications	Bankruptcy Losses	Total
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
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
Deal Totals	Subsequent Recoveries Count	0	0
	Subsequent Recoveries	0.00	0.00
	Net Loss <sup>1</sup>	0.00	0.00
	Net Loss % <sup>2</sup>	0.00%	0.00%

<sup>1</sup> Total Realized Loss less Subsequent Recoveries

<sup>2</sup> Net Loss % of Original Balance

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## D. Default Percentages

Default Loss Percentage		1 Month	3 Months	6 Months	12 Months	Life of Deal
	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

## E. Special Hazard, Fraud Loss, and Bankruptcy

	Special Hazard Amount	Fraud Loss Amount	Bankruptcy Amount
Deal Totals	9,663,461.00	28,990,384.00	395,022.00

## 14. Credit Enhancement Report

### Reserve Accounts

			DEPOSITS		WITHDRAWALS		Ending Balance
Description	Source	Beginning Balance	Investment Earnings	Other Deposits	Draws	Releases	
CLASS A-4 YMA RESERVE FUND	Wachovia Securities	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
CLASS A-4 Yield Maintenance Agreement	Wachovia Securities	11/01/2010	0.00	0.00

**Statement to Certificateholder**

Residential Accredit Loans Inc, 2006-QS8

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**15. Distribution Percentages**

	<b>Beginning Current Super Senior Percentage</b>	<b>Beginning Current Senior Support Percentage</b>	<b>Beginning Current Senior Percentage</b>	<b>Beginning Current Senior Accelerated Percentage</b>
	0.00000000%	0.00000000%	93.10721022%	100.00000000%
	<b>Ending Percentage</b>			
M-1	5.62013151%			
M-2	1.63918079%			
M-3	1.24888042%			
Class M Total:	8.50819272%			
B-1	0.78056844%			
B-2	0.62444829%			
B-3	0.62444677%			
Class B Total:	2.02946350%			

18. Performance Tests

Current Distribution Date >= Target Distribution	
Current Distribution Date >= Target Distribution Date	False
Current Senior Pct > Initial Senior Percent	
Current Senior Percentage > Original Senior Percentage	False
60+ Dfq Avg Loan Balance / Subordinate Balance	
Dfq Average Loan Balance / Class M and B balance Test	True
60+ Dfq Avg Loan Balance <= 2% of Pool Balance	
Dfq Average Loan Balance Test	True
Sub Balance Test OR 2% Delinquency Test	
Dfq Balance Test	True
Aggregate Realized Loss Pct < Scheduled Loss Pct	
Aggregate Realized Loss Test	True
Sr. Accel. % Trigger - 1st Trigger Event	
1st Senior Accelerated Stepdown Test	True
60+ Dfq Avg Loan Balance <= 4% of Avg Pool Balance	
2nd 60+ Delinquent Average Loan Balance Test	True
Aggregate Realized Loss Pct < Scheduled Loss Pct	
Aggregate Realized Loss Percentage < 2nd Scheduled Loss Percentage	True
Sr. Accel. % Trigger - 2nd Trigger Event	
2nd Senior Accelerated Stepdown Test	True
60+ Delinq Balance OR Aggregate Loss Test	
1st or 2nd Sr. Accel Stepdown Test	True
Senior Accelerated Stepdown Date and Trigger Event	
Senior Accelerated Stepdown Trigger in effect?	False

## Statement to Certificateholder

Residential Accredit Loans Inc, 2006-QS8

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B-1, B-2, B-3 BegBal/PoolBal	
Class B-1 Prepayment Distribution Trigger	False
Class B-2 Prepayment Distribution Trigger	False
Class B-3 Prepayment Distribution Trigger	False
Class M-2 Prepayment Distribution Trigger	False
Class M-3 Prepayment Distribution Trigger	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.

**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 Accredited Loans Inc., 2006-QS8  
October 25, 2006

Cash Flow Received and Uses of Funds

<i>Cash Flow Received</i>	<i>Amount</i>
Principal and Interest Payments	19,377,033.08
Prepayment Premium	0.00
Liquidation and Insurance Proceeds	0.00
Subsequent Recoveries	0.00
Repurchase Proceeds	0.00
Other Deposits/Adjustments (including Derivative Payment)	11,714.19
Total Deposits	19,388,747.27
<i>Uses of Funds</i>	<i>Amount</i>
Transfer to Certificate Account	19,333,991.66
Reimbursed Advances and Expenses	0.00
Master Servicing Compensation	54,755.61
Derivative Payment	N/A
Total Withdrawals	19,388,747.27
Ending Balance	0.00