



101 Barclays St, 4 West  
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-SPS2**  
**Asset-Backed Certificates, Series 2006-SPS2**

*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	12667BAA2	Senior	Var-Act/360	310,316,555.78	5.490000	6,375,199.28	1,419,698.24	7,794,897.52	0.00	303,941,356.50	0.00
AR	12667BAQ7	Senior	Fix-30/360	0.00	0.000000	0.00	0.00	0.00	0.00	0.00	0.00
P	12667BAP9	Prepay Penalties	Fix-30/360	100.00	0.000000	0.00	70,989.73	70,989.73	0.00	100.00	0.00
C	12667BAN4	Residual	Fix-30/360	495,316,555.78	5.662725	0.00	2,337,368.06	2,337,368.06	0.00	488,941,356.50	0.00
R	12667BAM6	Senior	Fix-30/360	100.00	0.000000	0.00	0.00	0.00	0.00	100.00	0.00
M1	12667BAB0	Mezzanine	Fix-30/360	26,750,000.00	6.315000	0.00	140,771.88	140,771.88	0.00	26,750,000.00	0.00
M2	12667BAC8	Mezzanine	Fix-30/360	22,500,000.00	6.387000	0.00	119,756.25	119,756.25	0.00	22,500,000.00	0.00
M3	12667BAD6	Mezzanine	Fix-30/360	13,500,000.00	6.486000	0.00	72,967.50	72,967.50	0.00	13,500,000.00	0.00
M4	12667BAE4	Mezzanine	Fix-30/360	12,500,000.00	6.806000	0.00	70,895.83	70,895.83	0.00	12,500,000.00	0.00
M5	12667BAF1	Mezzanine	Fix-30/360	12,250,000.00	7.000000	0.00	71,458.33	71,458.33	0.00	12,250,000.00	0.00
M6	12667BAG9	Mezzanine	Fix-30/360	11,750,000.00	7.000000	0.00	68,541.67	68,541.67	0.00	11,750,000.00	0.00
M7	12667BAH7	Mezzanine	Fix-30/360	12,250,000.00	7.000000	0.00	71,458.33	71,458.33	0.00	12,250,000.00	0.00
M8	12667BAJ3	Mezzanine	Fix-30/360	10,750,000.00	7.000000	0.00	62,708.33	62,708.33	0.00	10,750,000.00	0.00
M9	12667BAK0	Mezzanine	Fix-30/360	9,500,000.00	7.000000	0.00	55,416.67	55,416.67	0.00	9,500,000.00	0.00
B	12667BAL8	Junior	Fix-30/360	9,750,000.00	7.000000	0.00	56,875.00	56,875.00	0.00	9,750,000.00	0.00
Totals				451,816,755.78		6,375,199.28	4,618,905.82	10,994,105.10	0.00	445,441,556.50	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	12667BAA2	315,000,000.00	310,316,555.78	6,375,199.28	6,375,199.28	0.00	303,941,356.50	0.96489319524
AR	12667BAQ7	100.00	0.00	0.00	0.00	0.00	0.00	0.00000000000
P	12667BAP9	100.00	100.00	0.00	0.00	0.00	100.00	1.00000000000
C	12667BAN4	500,000,000.00	495,316,555.78	0.00	0.00	0.00	488,941,356.50	0.97788271300
R	12667BAM6	100.00	100.00	0.00	0.00	0.00	100.00	1.00000000000
M1	12667BAB0	26,750,000.00	26,750,000.00	0.00	0.00	0.00	26,750,000.00	1.00000000000
M2	12667BAC8	22,500,000.00	22,500,000.00	0.00	0.00	0.00	22,500,000.00	1.00000000000
M3	12667BAD6	13,500,000.00	13,500,000.00	0.00	0.00	0.00	13,500,000.00	1.00000000000
M4	12667BAE4	12,500,000.00	12,500,000.00	0.00	0.00	0.00	12,500,000.00	1.00000000000
M5	12667BAF1	12,250,000.00	12,250,000.00	0.00	0.00	0.00	12,250,000.00	1.00000000000
M6	12667BAG9	11,750,000.00	11,750,000.00	0.00	0.00	0.00	11,750,000.00	1.00000000000
M7	12667BAH7	12,250,000.00	12,250,000.00	0.00	0.00	0.00	12,250,000.00	1.00000000000
M8	12667BAJ3	10,750,000.00	10,750,000.00	0.00	0.00	0.00	10,750,000.00	1.00000000000
M9	12667BAK0	9,500,000.00	9,500,000.00	0.00	0.00	0.00	9,500,000.00	1.00000000000
B	12667BAL8	9,750,000.00	9,750,000.00	0.00	0.00	0.00	9,750,000.00	1.00000000000
Totals		456,500,300.00	451,816,755.78	6,375,199.28	6,375,199.28	0.00	445,441,556.50	



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**Asset-Backed Certificates, Series 2006-SPS2**

*Interest Distribution Detail*

Class	Beginning Certificate Balance	Pass Through Rate (%)	Current Interest	Total Interest Due	Net Rate Carryover Paid	Net Interest Shortfall	Interest Paid	Net Rate Carryover After Dist.
A	310,316,555.78	5.490000	1,419,698.24	1,419,698.24	0.00	0.00	1,419,698.24	0.00
AR	0.00	0.000000	0.00	0.00	0.00	0.00	0.00	0.00
P	100.00	0.000000	0.00	0.00	0.00	0.00	70,989.73	0.00
C	495,316,555.78	5.662725	2,337,368.06	2,337,368.06	0.00	0.00	2,337,368.06	0.00
R	100.00	0.000000	0.00	0.00	0.00	0.00	0.00	0.00
M1	26,750,000.00	6.315000	140,771.88	140,771.88	0.00	0.00	140,771.88	0.00
M2	22,500,000.00	6.387000	119,756.25	119,756.25	0.00	0.00	119,756.25	0.00
M3	13,500,000.00	6.486000	72,967.50	72,967.50	0.00	0.00	72,967.50	0.00
M4	12,500,000.00	6.806000	70,895.83	70,895.83	0.00	0.00	70,895.83	0.00
M5	12,250,000.00	7.000000	71,458.33	71,458.33	0.00	0.00	71,458.33	0.00
M6	11,750,000.00	7.000000	68,541.67	68,541.67	0.00	0.00	68,541.67	0.00
M7	12,250,000.00	7.000000	71,458.33	71,458.33	0.00	0.00	71,458.33	0.00
M8	10,750,000.00	7.000000	62,708.33	62,708.33	0.00	0.00	62,708.33	0.00
M9	9,500,000.00	7.000000	55,416.67	55,416.67	0.00	0.00	55,416.67	0.00
B	9,750,000.00	7.000000	56,875.00	56,875.00	0.00	0.00	56,875.00	0.00
Totals	451,816,755.78		4,547,916.09	4,547,916.09	0.00	0.00	4,618,905.82	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	12667BAA2	315,000,000.00	985.131923111	20.238727873	4.506978548	964.893195238	5.490000
AR	12667BAQ7	100.00	0.000000000	0.000000000	0.000000000	0.000000000	0.000000
P	12667BAP9	100.00	1,000.000000000	0.000000000	709,897.300000000	1,000.000000000	0.000000
C	12667BAN4	500,000,000.00	990.633111560	0.000000000	4.674736120	977.882713000	5.662725
R	12667BAM6	100.00	1,000.000000000	0.000000000	0.000000000	1,000.000000000	0.000000
M1	12667BAB0	26,750,000.00	1,000.000000000	0.000000000	5.262500000	1,000.000000000	6.315000
M2	12667BAC8	22,500,000.00	1,000.000000000	0.000000000	5.322500000	1,000.000000000	6.387000
M3	12667BAD6	13,500,000.00	1,000.000000000	0.000000000	5.405000000	1,000.000000000	6.486000
M4	12667BAE4	12,500,000.00	1,000.000000000	0.000000000	5.671666667	1,000.000000000	6.806000
M5	12667BAF1	12,250,000.00	1,000.000000000	0.000000000	5.833333333	1,000.000000000	7.000000
M6	12667BAG9	11,750,000.00	1,000.000000000	0.000000000	5.833333333	1,000.000000000	7.000000
M7	12667BAH7	12,250,000.00	1,000.000000000	0.000000000	5.833333333	1,000.000000000	7.000000
M8	12667BAJ3	10,750,000.00	1,000.000000000	0.000000000	5.833333333	1,000.000000000	7.000000
M9	12667BAK0	9,500,000.00	1,000.000000000	0.000000000	5.833333333	1,000.000000000	7.000000
B	12667BAL8	9,750,000.00	1,000.000000000	0.000000000	5.833333333	1,000.000000000	7.000000
Totals		456,500,300.00	989.740326085	13.965378073	10.118078389	975.774948012	



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**Pool Level Data**

Distribution Date		10/25/06
Cut-off Date		8/ 1/06
Record Date		9/29/06
Determination Date		10/22/06
Accrual Period 30/360	Begin	9/ 1/06
	End	10/ 1/06
Number of Days in 30/360 Accrual Period		30
Accrual Period Actual Days	Begin	9/25/06
	End	10/25/06
Number of Days in Actual Accrual Period		30

<b>Prefunding Detail</b>
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Target Funding Balance	500,000,000.00
Initial Funded Balance	499,999,974.86
Initial Unfunded Balance	25.14

*Initial Unfunded Amounts have been passed through as Principal.*



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Collateral Detail
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Cut-Off Date Balance of Pool	500,000,000.00
Beginning Aggregate Loan Count	11,405
Loans Paid Off or otherwise removed pursuant to the PSA	<u>124</u>
Ending Aggregate Loan Count	11,281
Beginning Pool Stated Principal Balance	495,316,555.78
Scheduled Principal	218,844.76
Unscheduled Principal	6,118,976.88
Realized Principal Losses	<u>37,377.64</u>
Ending Pool Stated Principal Balance	488,941,356.50
Beginning Weighted Average Mortgage Rate	11.61776%
Beginning Weighted Average Net Mortgage Rate	11.10876%
Ending Weighted Average Mortgage Rate	11.61908%
Ending Weighted Average Net Mortgage Rate	11.11008%
Beginning Weighted Average Remaining Term to Maturity	178
Ending Weighted Average Remaining Term to Maturity	177



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<b>Servicer Remittance Summary</b>
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**Interest Remittance Amount**

Scheduled Interest less Servicing Fees	4,582,376.35
Compensating Interest	6,632.26
Liquidation Interest Proceeds	0.00
Less: Non-Recoverable Interest Advances	0.00
Total Interest Remittance Amount	4,589,008.61

**Principal Remittance Amount**

Scheduled Principal	218,844.76
Curtailment Principal	81,698.39
Paid in Full Principal	6,010,650.41
Repurchased Principal	0.00
Liquidation Principal	26,628.08
Substitution Shortfall Principal	0.00
Subsequent Recoveries	0.00
Less: Non-Recoverable Principal Advances relating to Principal	0.00
Total Principal Remittance Amount	<u>6,337,821.64</u>

<b>Total Principal and Interest Remittance</b>	<b>10,926,830.25</b>
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<b>Distributable Amounts</b>
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**Principal Distribution Amount**

Principal Remittance Amount	6,337,821.64
Extra Principal Distribution Amount	37,377.64
Transfer from Prefunding Account Month 1	<u>0.00</u>
Principal Distribution Amount	6,375,199.28

**Interest Funds**

Interest Remittance	4,589,008.61
Less: Trustee Fee	<u>3,714.87</u>
Interest Funds	4,585,293.73

<b>Servicer Advances</b>
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Principal Advances	4,511.82
Interest Advances	109,498.11
Reimbursement for Principal & Interest Advances	0.00
Reimbursement for Nonrecoverable Advances	<u>0.00</u>
Total Advances	114,009.93





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<b>Fees of the Trust</b>
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Gross Master Servicing Fee	206,381.90
Net Master Servicing Fee	199,749.64
Trustee Fee	<u>3,714.87</u>
Total Net Loan Fees	203,464.51

<b>Mortgage Prepayment Details</b>
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Principal Balance of Loans Paid in Full	6,010,650.41
Prepayment Interest Excess	0.00
Prepayment Interest Shortfall	6,632.26
Compensating Interest	6,632.26
Non-Supported Prepayment Interest Shortfall	-0.00
Prepayment Charges	70,989.73
CPR %	13.942%
SMM %	1.243%

<b>Loan Substitution</b>
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Aggregate Stated of Principal Balances Removed	0.00
Aggregate Stated of Principal Balance Added	<u>0.00</u>
Aggregate Principal Substitution Shortfall Amount	0.00



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Trust Accounts	
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**Certificate Account**

	Beginning Balance	0.00
Deposits	Principal Remittance	6,337,821.64
	Interest Remittance	4,589,008.61
	Prepayment Charges	<u>70,989.73</u>
	Total Deposits	10,997,819.98
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>10,997,819.98</u>
	Ending Balance	0.00



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**Distribution Account**

	Beginning Balance	0.00
Deposits	From the Certificate Account, the Total Remittance Amount	10,997,819.98
	Investment Income	0.00
	From Principal Reserve	0.00
	Total Deposit	<u>10,997,819.98</u>
Withdrawals	To the trustee, the Trustee Fee	3,714.87
	Payment of Prepayment Penalties to P Classes	70,989.73
	Principal and Interest Payments	10,923,115.37
	To Terminate the Distribution Account	<u>0.00</u>
	Total Withdrawals	10,997,819.98
	Ending Balance	0.00

**Principal Reserve Account**

Deposits	Beginning Principal Reserve Balance	200.00
	Deposits	0.00
Withdrawals	To Classes PF, PV, & AR	<u>0.00</u>
	Ending Principal Reserve Balance	200.00



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**Loan Status**

Delinquency Information

	<b>30-59 Days</b>				<b>60-89 Days</b>				<b>90+ Days</b>			
	<b>Count</b>	<b>Count %</b>	<b>Balance</b>	<b>Balance %</b>	<b>Count</b>	<b>Count %</b>	<b>Balance</b>	<b>Balance %</b>	<b>Count</b>	<b>Count %</b>	<b>Balance</b>	<b>Balance %</b>
Group 1	254	2.25157%	10,878,400.59	2.22489%	2	0.01773%	103,501.72	0.02117%	0	0.00000%	0.00	0.00000%

  

	<b>Foreclosure</b>				<b>Bankruptcy</b>				<b>REO</b>			
	<b>Count</b>	<b>Count %</b>	<b>Balance</b>	<b>Balance %</b>	<b>Count</b>	<b>Count %</b>	<b>Balance</b>	<b>Balance %</b>	<b>Count</b>	<b>Count %</b>	<b>Balance</b>	<b>Balance %</b>
Group 1	0	0.00000%	0.00	0.00000%	1	0.00886%	8,152.89	0.00167%	2	0.01773%	79,500.05	0.01626%



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<b>Realized Loss Detail</b>
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Current Period Realized Losses	37,377.64
Cumulative Realized Losses	37,377.64
Total Liquidated Loan Balance	64,005.72
Total Liquidated Proceeds	26,628.08
Subsequent Recoveries	0.00

<u>Group</u>	<u>Loan ID</u>	<u>Liquidation Balance</u>	<u>Liquidation Proceeds</u>	<u>Realized Loss</u>
Group I	110431372	25,761.98	25,761.98	0.00
	122216815	38,243.74	866.10	37,377.64



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**Adjustable Rate Overcollateralization Details**

OC Amount Beginning	43,500,000.00
OC Floor	2,500,000.00
OC Target Amount	43,500,000.00
OC Reduction	0.00
OC Amount Ending	43,500,000.00
OC Deficiency Amount Ending	0.00
Credit Comeback Excess Cashflow	0.00
Excess Cashflow	2,374,745.70

OC Measure	43,500,000.00
OC Adjusted Measure	85,075,796.03

Rolling Sixty-Day Delinq Rate	0.000273677%
Passing Delinquency Test	YES
Cumulative Loss Rate	0.000074755%
Passing, Cumulative Loss Test	YES
Trigger Event	NO
Stepdown Date	NO



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**Subordination**

**Credit Support**

	<b><u>Original</u></b>	<b><u>Current</u></b>
Class A	315,000,300.00	303,941,556.50
Class A Percentage	69.003306%	68.233768%
Class M1	26,750,000.00	26,750,000.00
Class M1 Percentage	5.859799%	6.005277%
Class M2	22,500,000.00	22,500,000.00
Class M2 Percentage	4.928803%	5.051168%
Class M3	13,500,000.00	13,500,000.00
Class M3 Percentage	2.957282%	3.030701%
Class M4	12,500,000.00	12,500,000.00
Class M4 Percentage	2.738224%	2.806204%
Class M5	12,250,000.00	12,250,000.00
Class M5 Percentage	2.683459%	2.750080%
Class M6	11,750,000.00	11,750,000.00
Class M6 Percentage	2.573930%	2.637832%
Class M7	12,250,000.00	12,250,000.00
Class M7 Percentage	2.683459%	2.750080%
Class M8	10,750,000.00	10,750,000.00
Class M8 Percentage	2.354872%	2.413336%
Class M9	9,500,000.00	9,500,000.00
Class M9 Percentage	2.081050%	2.132715%
Class B	9,750,000.00	9,750,000.00
Class B Percentage	2.135815%	2.188839%



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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	-	25,000.00	2666	53,868,015.03	11.017
25,000.00	-	50,000.00	5316	186,484,394.40	38.140
50,000.00	-	75,000.00	2066	124,994,832.36	25.564
75,000.00	-	100,000.00	800	69,104,422.54	14.133
100,000.00	-	125,000.00	281	31,326,909.18	6.407
125,000.00	-	150,000.00	104	14,192,204.36	2.903
150,000.00	-	175,000.00	28	4,448,864.43	0.910
175,000.00	-	200,000.00	12	2,283,200.53	0.467
200,000.00	-	225,000.00	2	420,018.99	0.086
225,000.00	-	250,000.00	1	246,551.21	0.050
250,000.00	-	275,000.00	3	782,805.82	0.160
275,000.00	-	300,000.00	1	290,996.89	0.060
300,000.00	-	325,000.00	0	0.00	0.000
325,000.00	-	350,000.00	0	0.00	0.000
350,000.00	-	375,000.00	0	0.00	0.000
375,000.00	-	400,000.00	0	0.00	0.000
400,000.00	-	425,000.00	0	0.00	0.000
425,000.00	-	450,000.00	0	0.00	0.000
450,000.00	-	475,000.00	0	0.00	0.000
475,000.00	-	500,000.00	1	498,140.76	0.102
500,000.00	-	525,000.00	0	0.00	0.000
525,000.00	-	550,000.00	0	0.00	0.000
550,000.00	-	575,000.00	0	0.00	0.000
575,000.00	-	600,000.00	0	0.00	0.000
600,000.00	-	625,000.00	0	0.00	0.000
625,000.00	-	650,000.00	0	0.00	0.000
650,000.00	-	675,000.00	0	0.00	0.000
675,000.00	-	700,000.00	0	0.00	0.000
700,000.00	-	725,000.00	0	0.00	0.000
725,000.00	-	750,000.00	0	0.00	0.000
750,000.00	-	775,000.00	0	0.00	0.000
775,000.00	-	800,000.00	0	0.00	0.000
>	800,000.00	0	0.000	0.00	0.000
<b>Wgt Ave / Total:</b>		<b>11281</b>	<b>100.000</b>	<b>488,941,356.50</b>	<b>100.000</b>





101 Barclays St, 4 West  
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-SPS2**  
**Asset-Backed Certificates, Series 2006-SPS2**

<u>Issuance Coupon</u>		<u>Number of Items</u>	<u>Percent of Items</u>	<u>Principal Balance</u>	<u>Percent of Balance</u>
< =	5.0	0	0.000	0.00	0.000
5.0	- 5.5	0	0.000	0.00	0.000
5.5	- 6.0	2	0.018	44,734.27	0.009
6.0	- 6.5	1	0.009	51,497.39	0.011
6.5	- 7.0	4	0.035	303,664.64	0.062
7.0	- 7.5	8	0.071	467,797.47	0.096
7.5	- 8.0	5	0.044	294,098.66	0.060
8.0	- 8.5	54	0.479	2,619,737.48	0.536
8.5	- 9.0	125	1.108	5,746,662.47	1.175
9.0	- 9.5	191	1.693	8,745,536.25	1.789
9.5	- 10.0	1366	12.109	49,048,947.21	10.032
10.0	- 10.5	564	5.000	30,505,875.03	6.239
10.5	- 11.0	980	8.687	50,365,665.04	10.301
11.0	- 11.5	1352	11.985	68,904,366.97	14.093
11.5	- 12.0	1926	17.073	88,025,297.42	18.003
12.0	- 12.5	1602	14.201	69,440,197.07	14.202
>	12.5	3101	27.489	114,377,279.13	23.393
<b>Wgt Ave / Total:</b>		<b>11281</b>	<b>100.000</b>	<b>488,941,356.50</b>	<b>100.000</b>

<u>Update Term</u>		<u>Number of Items</u>	<u>Percent of Items</u>	<u>Principal Balance</u>	<u>Percent of Balance</u>
< =	120	47	0.417	1,001,510.21	0.205
120	- 180	333	2.952	11,646,799.34	2.382
180	- 300	872	7.730	31,043,023.59	6.349
300	- 360	10029	88.902	445,250,023.36	91.064
>	360	0	0.000	0.00	0.000
<b>Wgt Ave / Total:</b>		<b>11281</b>	<b>100.000</b>	<b>488,941,356.50</b>	<b>100.000</b>