

**Statement to Certificateholder  
Restated**

Distribution Information	Deal Information
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Residential Accredit Loans Inc, 2007-QS1

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## 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	74922KAA3	147,627,000.00	143,974,821.04	6.00000000	2,375,800.87	719,874.11	3,095,674.98	0.00	0.00	0.00	141,599,020.17
I-A-2	74922KAB1	166,706,000.00	166,705,800.00	0.13000004	0.00	18,059.80	18,059.80	0.00	0.00	0.00	166,705,700.00
I-A-3	74922KAC9	7,030,000.00	7,030,000.00	6.00000000	0.00	35,150.00	35,150.00	0.00	0.00	0.00	7,030,000.00
I-A-4	74922KAD7	63,255,000.00	63,255,000.00	6.00000000	0.00	316,275.00	316,275.00	0.00	0.00	0.00	63,255,000.00
I-A-5	74922KAE5	166,706,000.00	166,705,800.00	5.87000004	100.00	815,469.21	815,569.21	0.00	0.00	0.00	166,705,700.00
I-A-6	74922KAF2	17,086,000.00	17,086,000.00	6.00000000	0.00	85,430.00	85,430.00	0.00	0.00	0.00	17,086,000.00
II-A-1	74922KAG0	400,296,500.00	392,112,383.38	1.31999999	0.00	431,316.96	431,316.96	0.00	0.00	0.00	387,471,060.96
II-A-2	74922KAH8	400,296,500.00	392,112,383.38	5.68000002	4,641,322.42	1,855,969.94	6,497,292.36	0.00	0.00	0.00	387,471,060.96
II-A-3	74922KAJ4	31,730,000.00	31,730,000.00	6.00000000	0.00	158,647.55	158,647.55	0.00	0.00	0.00	31,730,000.00
II-A-4	74922KAK1	100,000,000.00	98,019,155.49	5.87000005	1,319,980.72	479,469.63	1,799,450.35	0.00	0.00	0.00	96,699,174.77
II-A-5	74922KAL9	16,012,000.00	16,012,000.00	6.00000000	0.00	80,058.76	80,058.76	0.00	0.00	0.00	16,012,000.00
II-A-6	74922KAM7	113,238,400.00	110,619,482.68	5.75000000	1,485,223.17	530,043.50	2,015,266.67	0.00	0.00	0.00	109,134,259.51
II-A-7	74922KAN5	2,558,600.00	2,558,600.00	6.00000000	0.00	12,792.80	12,792.80	0.00	0.00	0.00	2,558,600.00
II-A-8	74922KAP0	28,309,600.00	27,654,870.67	5.62000010	371,305.79	129,514.98	500,820.77	0.00	0.00	0.00	27,283,564.88
II-A-9	74922KAQ8	28,309,600.00	27,654,870.67	1.37999994	0.00	31,802.61	31,802.61	0.00	0.00	0.00	27,283,564.88
II-A-10	74922KAR6	88,250,000.00	85,320,374.54	6.00000000	1,464,812.73	426,595.28	1,891,408.01	0.00	0.00	0.00	83,855,561.81
II-A-11	74922KAS4	100,000,000.00	98,019,155.49	0.12999998	0.00	10,618.58	10,618.58	0.00	0.00	0.00	96,699,174.77
II-A-12	74922KAT2	3,891,900.00	3,891,900.00	6.00000000	0.00	19,459.20	19,459.20	0.00	0.00	0.00	3,891,900.00
II-A-13	74922KAU9	16,306,000.00	16,306,000.00	6.00000000	0.00	81,528.74	81,528.74	0.00	0.00	0.00	16,306,000.00
I-A-P	74922KAV7	1,462,542.26	1,461,538.00	0.00000000	977.15	0.00	977.15	0.00	0.00	0.00	1,460,560.85
I-A-V	74922KAW5	430,044,970.39	426,364,239.62	0.43837833	0.00	155,757.37	155,757.37	0.00	0.00	0.00	423,973,700.48
II-A-P	74922KAX3	12,521,309.54	12,426,371.88	0.00000000	62,502.65	0.00	62,502.65	0.00	0.00	0.00	12,363,869.23
II-A-V	74922KAY1	867,322,306.16	850,774,041.96	0.20083947	0.00	142,388.64	142,388.64	0.00	0.00	0.00	841,402,432.31

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R-I	74922KAZ8	100.00	0.00	6.00000000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R-II	74922KBA2	100.00	0.00	6.00000000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R-III	74922KBB0	100.00	0.00	6.50000000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
I-M-1	74922KBC8	13,331,700.00	13,318,234.72	6.00000000	6,775.97	66,591.17	73,367.14	0.00	0.00	0.00	13,311,458.75
I-M-2	74922KBD6	4,515,500.00	4,510,939.25	6.00000000	2,295.04	22,554.70	24,849.74	0.00	0.00	0.00	4,508,644.21
I-M-3	74922KBE4	3,440,400.00	3,436,925.13	6.00000000	1,748.62	17,184.63	18,933.25	0.00	0.00	0.00	3,435,176.51
II-M-1	74922KBF1	26,887,200.00	26,845,043.19	6.50000000	13,125.27	145,408.40	158,533.67	0.00	0.00	0.00	26,831,917.92
II-M-2	74922KBG9	9,106,900.00	9,092,621.17	6.50000000	4,445.63	49,250.94	53,696.57	0.00	0.00	0.00	9,088,175.54
II-M-3	74922KBH7	6,938,600.00	6,927,720.87	6.50000000	3,387.15	37,524.57	40,911.72	0.00	0.00	0.00	6,924,333.72
I-B-1	74922KBJ3	2,150,200.00	2,148,028.25	6.00000000	1,092.85	10,740.14	11,832.99	0.00	0.00	0.00	2,146,935.40
I-B-2	74922KBK0	1,720,200.00	1,718,462.56	6.00000000	874.30	8,592.31	9,466.61	0.00	0.00	0.00	1,717,588.26
I-B-3	74922KBL8	1,720,228.13	1,718,490.67	6.00000000	874.33	8,592.45	9,466.78	0.00	0.00	0.00	1,717,616.34
II-B-1	74922KBM6	4,336,600.00	4,329,800.59	6.50000000	2,116.96	23,452.72	25,569.68	0.00	0.00	0.00	4,327,683.63
II-B-2	74922KBN4	3,469,300.00	3,463,860.44	6.50000000	1,693.58	18,762.29	20,455.87	0.00	0.00	0.00	3,462,166.86
II-B-3	74922KBP9	3,469,296.62	3,463,857.06	6.50000000	1,693.57	18,762.27	20,455.84	0.00	0.00	0.00	3,462,163.49
<b>Deal Totals</b>		<b>1,297,367,276.55</b>	<b>1,277,138,281.58</b>		<b>11,762,148.77</b>	<b>6,963,639.25</b>	<b>18,725,788.02</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,265,376,132.81</b>

1. Notional Balance

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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
I-A-1	74922KAA3	975.26076558	16.09326797	4.87630386	20.96957183	0.00000000	0.00000000	959.16749761
I-A-2	74922KAB1	999.99880028	0.00000000	0.10833323	0.10833323	0.00000000	0.00000000	999.99820042
I-A-3	74922KAC9	1,000.00000000	0.00000000	5.00000000	5.00000000	0.00000000	0.00000000	1,000.00000000
I-A-4	74922KAD7	1,000.00000000	0.00000000	5.00000000	5.00000000	0.00000000	0.00000000	1,000.00000000
I-A-5	74922KAE5	999.99880028	0.00059986	4.89166083	4.89226069	0.00000000	0.00000000	999.99820042
I-A-6	74922KAF2	1,000.00000000	0.00000000	5.00000000	5.00000000	0.00000000	0.00000000	1,000.00000000
II-A-1	74922KAG0	979.55486341	0.00000000	1.07749371	1.07749371	0.00000000	0.00001664	967.96015194
II-A-2	74922KAH8	979.55486341	11.59471147	4.63648805	16.23119952	0.00000000	0.00007165	967.96015194
II-A-3	74922KAJ4	1,000.00000000	0.00000000	4.99992279	4.99992279	0.00000000	0.00007721	1,000.00000000
II-A-4	74922KAK1	980.19155490	13.19980720	4.79469630	17.99450350	0.00000000	0.00007410	966.99174770
II-A-5	74922KAL9	1,000.00000000	0.00000000	4.99992256	4.99992256	0.00000000	0.00007744	1,000.00000000
II-A-6	74922KAM7	976.87253335	13.11589682	4.68077525	17.79667207	0.00000000	0.00007233	963.75663653
II-A-7	74922KAN5	1,000.00000000	0.00000000	4.99992183	4.99992183	0.00000000	0.00007817	1,000.00000000
II-A-8	74922KAP0	976.87253335	13.11589673	4.57494913	17.69084586	0.00000000	0.00007065	963.75663662
II-A-9	74922KAQ8	976.87253335	0.00000000	1.12338606	1.12338606	0.00000000	0.00001731	963.75663662
II-A-10	74922KAR6	966.80311093	16.59844453	4.83394085	21.43238538	0.00000000	0.00007467	950.20466640
II-A-11	74922KAS4	980.19155490	0.00000000	0.10618580	0.10618580	0.00000000	0.00000160	966.99174770
II-A-12	74922KAT2	1,000.00000000	0.00000000	4.99992292	4.99992292	0.00000000	0.00007708	1,000.00000000
II-A-13	74922KAU9	1,000.00000000	0.00000000	4.99992273	4.99992273	0.00000000	0.00007727	1,000.00000000
I-A-P	74922KAV7	999.31334634	0.66811745	0.00000000	0.66811745	0.00000000	0.00000000	998.64522889
I-A-V	74922KAW5	991.44105611	0.00000000	0.36218856	0.36218856	0.00000000	0.00000000	985.88224412
II-A-P	74922KAX3	992.41791286	4.99170233	0.00000000	4.99170233	0.00000000	0.00000000	987.42621053
II-A-V	74922KAY1	980.92028294	0.00000000	0.16417039	0.16417039	0.00000000	0.00000254	970.11506142
R-I	74922KAZ8	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
R-II	74922KBA2	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
R-III	74922KBB0	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
I-M-1	74922KBC8	998.98998027	0.50826001	4.99494963	5.50320964	0.00000000	0.00000000	998.48172026
I-M-2	74922KBD6	998.98997896	0.50825822	4.99495073	5.50320895	0.00000000	0.00000000	998.48172074
I-M-3	74922KBE4	998.98998082	0.50826067	4.99495117	5.50321184	0.00000000	0.00000000	998.48172015
II-M-1	74922KBF1	998.43208627	0.48816054	5.40809009	5.89625063	0.00000000	0.00008368	997.94392573
II-M-2	74922KBG9	998.43208666	0.48816063	5.40809057	5.89625119	0.00000000	0.00008345	997.94392603
II-M-3	74922KBH7	998.43208572	0.48816044	5.40808953	5.89624996	0.00000000	0.00008359	997.94392529
I-B-1	74922KBJ3	998.98997768	0.50825505	4.99494931	5.50320435	0.00000000	0.00000000	998.48172263

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I-B-2	74922KKBK0	998.98997791	0.50825485	4.99494826	5.50320312	0.00000000	0.00000000	998.48172306
I-B-3	74922KBL8	998.98998280	0.50826398	4.99494797	5.50321195	0.00000000	0.00000000	998.48171882
II-B-1	74922KBM6	998.43208735	0.48816123	5.40808929	5.89625052	0.00000000	0.00008301	997.94392612
II-B-2	74922KBN4	998.43208716	0.48816188	5.40809097	5.89625285	0.00000000	0.00008359	997.94392529
II-B-3	74922KBP9	998.43208564	0.48815947	5.40809047	5.89624994	0.00000000	0.00008359	997.94392617

<b>Deal Factor :</b>	97.53414902%
<b>Group I Factor :</b>	98.58822441%
<b>Group II Factor :</b>	97.01150614%

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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)	
I-A-1	03/01/2007	03/31/2007	30/360	143,974,821.04	6.00000000	719,874.11	0.00	0.00	0.00	0.00	719,874.11	0.00
I-A-2	03/25/2007	04/24/2007	30/360	166,705,800.00 <sup>1</sup>	0.13000004	18,059.80	0.00	0.00	0.00	0.00	18,059.80	0.00
I-A-3	03/01/2007	03/31/2007	30/360	7,030,000.00	6.00000000	35,150.00	0.00	0.00	0.00	0.00	35,150.00	0.00
I-A-4	03/01/2007	03/31/2007	30/360	63,255,000.00	6.00000000	316,275.00	0.00	0.00	0.00	0.00	316,275.00	0.00
I-A-5	03/25/2007	04/24/2007	30/360	166,705,800.00	5.87000004	815,469.21	0.00	0.00	0.00	0.00	815,469.21	0.00
I-A-6	03/01/2007	03/31/2007	30/360	17,086,000.00	6.00000000	85,430.00	0.00	0.00	0.00	0.00	85,430.00	0.00
II-A-1	03/25/2007	04/24/2007	30/360	392,112,383.38 <sup>1</sup>	1.31999999	431,323.62	0.00	0.00	6.66	0.00	431,316.96	0.00
II-A-2	03/25/2007	04/24/2007	30/360	392,112,383.38	5.68000002	1,855,998.61	0.00	0.00	28.68	0.00	1,855,969.94	0.00
II-A-3	03/01/2007	03/31/2007	30/360	31,730,000.00	6.00000000	158,650.00	0.00	0.00	2.45	0.00	158,647.55	0.00
II-A-4	03/25/2007	04/24/2007	30/360	98,019,155.49	5.87000005	479,477.04	0.00	0.00	7.41	0.00	479,469.63	0.00
II-A-5	03/01/2007	03/31/2007	30/360	16,012,000.00	6.00000000	80,060.00	0.00	0.00	1.24	0.00	80,058.76	0.00
II-A-6	03/01/2007	03/31/2007	30/360	110,619,482.68	5.75000000	530,051.69	0.00	0.00	8.19	0.00	530,043.50	0.00
II-A-7	03/01/2007	03/31/2007	30/360	2,558,600.00	6.00000000	12,793.00	0.00	0.00	0.20	0.00	12,792.80	0.00
II-A-8	03/25/2007	04/24/2007	30/360	27,654,870.67	5.62000010	129,516.98	0.00	0.00	2.00	0.00	129,514.98	0.00
II-A-9	03/25/2007	04/24/2007	30/360	27,654,870.67 <sup>1</sup>	1.37999994	31,803.10	0.00	0.00	0.49	0.00	31,802.61	0.00
II-A-10	03/01/2007	03/31/2007	30/360	85,320,374.54	6.00000000	426,601.87	0.00	0.00	6.59	0.00	426,595.28	0.00
II-A-11	03/25/2007	04/24/2007	30/360	98,019,155.49 <sup>1</sup>	0.12999998	10,618.74	0.00	0.00	0.16	0.00	10,618.58	0.00
II-A-12	03/01/2007	03/31/2007	30/360	3,891,900.00	6.00000000	19,459.50	0.00	0.00	0.30	0.00	19,459.20	0.00
II-A-13	03/01/2007	03/31/2007	30/360	16,306,000.00	6.00000000	81,530.00	0.00	0.00	1.26	0.00	81,528.74	0.00
I-A-V	03/01/2007	03/31/2007	30/360	426,364,239.62 <sup>1</sup>	0.43837833	155,757.37	0.00	0.00	0.00	0.00	155,757.37	0.00
II-A-V	03/01/2007	03/31/2007	30/360	850,774,041.96 <sup>1</sup>	0.20083947	142,390.84	0.00	0.00	2.20	0.00	142,388.64	0.00
I-M-1	03/01/2007	03/31/2007	30/360	13,318,234.72	6.00000000	66,591.17	0.00	0.00	0.00	0.00	66,591.17	0.00
I-M-2	03/01/2007	03/31/2007	30/360	4,510,939.25	6.00000000	22,554.70	0.00	0.00	0.00	0.00	22,554.70	0.00
I-M-3	03/01/2007	03/31/2007	30/360	3,436,925.13	6.00000000	17,184.63	0.00	0.00	0.00	0.00	17,184.63	0.00
II-M-1	03/01/2007	03/31/2007	30/360	26,845,043.19	6.50000000	145,410.65	0.00	0.00	2.25	0.00	145,408.40	0.00
II-M-2	03/01/2007	03/31/2007	30/360	9,092,621.17	6.50000000	49,251.70	0.00	0.00	0.76	0.00	49,250.94	0.00
II-M-3	03/01/2007	03/31/2007	30/360	6,927,720.87	6.50000000	37,525.15	0.00	0.00	0.58	0.00	37,524.57	0.00
I-B-1	03/01/2007	03/31/2007	30/360	2,148,028.25	6.00000000	10,740.14	0.00	0.00	0.00	0.00	10,740.14	0.00
I-B-2	03/01/2007	03/31/2007	30/360	1,718,462.56	6.00000000	8,592.31	0.00	0.00	0.00	0.00	8,592.31	0.00
I-B-3	03/01/2007	03/31/2007	30/360	1,718,490.67	6.00000000	8,592.45	0.00	0.00	0.00	0.00	8,592.45	0.00
II-B-1	03/01/2007	03/31/2007	30/360	4,329,800.59	6.50000000	23,453.09	0.00	0.00	0.36	0.00	23,452.72	0.00
II-B-2	03/01/2007	03/31/2007	30/360	3,463,860.44	6.50000000	18,762.58	0.00	0.00	0.29	0.00	18,762.29	0.00
II-B-3	03/01/2007	03/31/2007	30/360	3,463,857.06	6.50000000	18,762.56	0.00	0.00	0.29	0.00	18,762.27	0.00



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Deal Totals				1,263,250,371.70		6,963,711.61	0.00	0.00	72.36	0.00	6,963,639.25	0.00
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1. Notional Balance

## Current Index Rates

Index Type	Rate	Classes
BTLIB TEL 25 -2BD	5.32000000	I-A-2, I-A-5, II-A-1, II-A-4, II-A-9, II-A-11, II-A-8, II-A-2

## 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	827.09	827.09	0.00	0	0.00	90,543.30	25,738.82	93,130.53	0.00	0.00	0.00
Group II	8,466.75	8,466.75	0.00	1	72.37	179,321.85	34,255.51	198,157.46	0.00	0.00	0.00
Deal Totals	9,293.84	9,293.84	0.00	1	72.37	269,865.15	59,994.33	291,287.99	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	Scheduled Principal	Curtailments	Payoffs	Matured Loans	Repurchases	Beginning Aggregate Scheduled Principal Balance of Liquidations/ Charge-offs	Ending Loan Count/Scheduled Principal Balance
Group I	Count	1,820	1,807	N/A	290	11	0	0	0	1,796
	Balance/Amount	430,044,970.39	426,364,239.62	216,994.31	60,202.27	2,113,342.56	N/A	0.00	0.00	423,973,700.48
Group II	Count	3,473	3,428	N/A	545	30	0	0	0	3,398
	Balance/Amount	867,322,306.16	850,774,041.96	417,357.26	382,969.57	8,571,282.82	N/A	0.00	0.00	841,402,432.31
Deal Totals	Count	5,293	5,235	N/A	835	41	0	0	0	5,194
	Balance/Amount	1,297,367,276.55	1,277,138,281.58	634,351.57	443,171.84	10,684,625.38	N/A	0.00	0.00	1,265,376,132.79

### 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	6.74645226	6.74611768	356.02	354.35	6.41781088	6.41748339	6.41781088	N/A	N/A
Group II	6.91622603	6.91403457	356.08	354.23	6.60579866	6.60369242	6.60590073	N/A	N/A
Deal Totals	6.85954817	6.85777277	356.06	354.27	6.54304017	6.54130170	6.54310817	N/A	N/A

### C. Constant Prepayment Rate

	1 Month CPR	3 Month CPR	6 Month CPR	12 Month CPR	Life CPR
Group-I	5.95%	4.95%			4.95%
Group-II	11.93%	10.91%			10.91%
Deal Totals	9.97%	8.97%			8.97%

Ending Weighted Average Months to  
Maturity has been revised



**Statement to Certificateholder**

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**9. Repurchases**

		<b>Breaches Of Representations and Warranties</b>	<b>ARM Conversions</b>	<b>Optional Repurchases of Defaulted Loans</b>	<b>Others</b>	<b>Total (1)+(2)+(3)+(4)=(5)</b>
		(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
<b>Deal Totals</b>	<b>Count</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Scheduled Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

# 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
<b>Current</b>	5,000	1,217,422,735.21	1	151,624.04	0	0.00	0	0.00	0.00	5,001	1,217,574,359.25
<b>30 days</b>	152	32,883,209.47	1	103,200.00	0	0.00	0	0.00	0.00	153	32,986,409.47
<b>60 days</b>	35	12,730,272.22	0	0.00	0	0.00	0	0.00	0.00	35	12,730,272.22
<b>90 days</b>	5	2,085,091.85	0	0.00	0	0.00	0	0.00	0.00	5	2,085,091.85
<b>120 days</b>	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
<b>150 days</b>	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
<b>180 days</b>	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
<b>181+ days</b>	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
<b>Total</b>	<b>5,192</b>	<b>1,265,121,308.75</b>	<b>2</b>	<b>254,824.04</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>5,194</b>	<b>1,265,376,132.79</b>
<b>Current</b>	96.26%	96.21%	0.02%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	96.28%	96.22%
<b>30 days</b>	2.93%	2.60%	0.02%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	2.95%	2.61%
<b>60 days</b>	0.67%	1.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.67%	1.01%
<b>90 days</b>	0.10%	0.16%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.10%	0.16%
<b>120 days</b>	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>150 days</b>	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>180 days</b>	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>181+ days</b>	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>Total</b>	<b>99.96%</b>	<b>99.98%</b>	<b>0.04%</b>	<b>0.02%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>100.00%</b>	<b>100.00%</b>

Statement to Certificateholder

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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	1,728	408,428,329.78	0	0.00	0	0.00	0	0.00	0.00	1,728	408,428,329.78
30 days	57	11,644,127.89	1	103,200.00	0	0.00	0	0.00	0.00	58	11,747,327.89
60 days	8	2,899,092.81	0	0.00	0	0.00	0	0.00	0.00	8	2,899,092.81
90 days	2	898,950.00	0	0.00	0	0.00	0	0.00	0.00	2	898,950.00
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	1,795	423,870,500.48	1	103,200.00	0	0.00	0	0.00	0.00	1,796	423,973,700.48

  

Current	96.21%	96.33%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	96.21%	96.33%
30 days	3.17%	2.75%	0.06%	0.02%	0.00%	0.00%	0.00%	0.00%	0.00%	3.23%	2.77%
60 days	0.45%	0.68%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.45%	0.68%
90 days	0.11%	0.21%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.11%	0.21%
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	99.94%	99.98%	0.06%	0.02%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%

Statement to Certificateholder

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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	3,272	808,994,405.43	1	151,624.04	0	0.00	0	0.00	0.00	3,273	809,146,029.47
30 days	95	21,239,081.58	0	0.00	0	0.00	0	0.00	0.00	95	21,239,081.58
60 days	27	9,831,179.41	0	0.00	0	0.00	0	0.00	0.00	27	9,831,179.41
90 days	3	1,186,141.85	0	0.00	0	0.00	0	0.00	0.00	3	1,186,141.85
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	3,397	841,250,808.27	1	151,624.04	0	0.00	0	0.00	0.00	3,398	841,402,432.31

  

Current	96.29%	96.15%	0.03%	0.02%	0.00%	0.00%	0.00%	0.00%	0.00%	96.32%	96.17%
30 days	2.80%	2.52%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.80%	2.52%
60 days	0.79%	1.17%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.79%	1.17%
90 days	0.09%	0.14%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.09%	0.14%
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	99.97%	99.98%	0.03%	0.02%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%

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	153	32,986,409.47	13 Months	0	0.00	25 Months	0	0.00	37 Months	0	0.00	49 Months	0	0.00
	2.95%	2.61%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
2 Months	35	12,730,272.22	14 Months	0	0.00	26 Months	0	0.00	38 Months	0	0.00	50 Months	0	0.00
	0.67%	1.01%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
3 Months	5	2,085,091.85	15 Months	0	0.00	27 Months	0	0.00	39 Months	0	0.00	51 Months	0	0.00
	0.10%	0.16%		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
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
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
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

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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
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
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
Group II	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

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## C. Subsequent Recoveries

Subsequent Recoveries		Current Period	Cumulative
Group I	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%
Group II	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%
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

## 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%
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)=  $1 - [(1 - \text{MDR}_{n-m+1}) * (1 - \text{MDR}_{n-m+2}) * \dots * (1 - \text{MDR}_{n-1}) * (1 - \text{MDR}_n)]^{(1/m)}$

$\text{CDR}_m = 1 - [(1 - \text{MDR}_m)^{12}]$ , where m is number of months in period



# Statement to Certificateholder

Residential Accredit Loans Inc, 2007-QS1

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

	Special Hazard Amount	Fraud Loss Amount	Bankruptcy Amount
Group I	4,300,450.00	12,901,349.00	165,268.00
Group II	8,673,223.00	26,019,669.00	319,047.00
<b>Deal Totals</b>	<b>12,973,673.00</b>	<b>38,921,018.00</b>	<b>484,315.00</b>

## 14. Credit Enhancement Report

### Reserve Accounts

			DEPOSITS		WITHDRAWALS		Ending Balance
Description	Source	Beginning Balance	Investment Earnings	Other Deposits	Draws	Releases	
CLASS I-A-5 RESERVE	Citigroup Global Markets, Inc.	0.00	0.00	0.00	0.00	0.00	0.00
CLASS II-A-4 RESERVE	Citigroup Global Markets, Inc.	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 I-A-5 Yield Maintenance Agreement	Bear, Stearns & Co., Inc.	08/25/2011	0.00	0.00
CLASS II-A-4 Yield Maintenance Agreement	Bear, Stearns & Co., Inc.	10/25/2011	0.00	0.00

# Statement to Certificateholder

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## 15. Distribution Percentages

	Beginning Current Super Senior Percentage	Beginning Current Senior Support Percentage	Beginning Current Senior Percentage	Beginning Current Senior Accelerated Percentage
I	0.00000000%	0.00000000%	93.68065195%	100.00000000%
II	0.00000000%	0.00000000%	93.54409808%	100.00000000%
	<b>Ending Percentage</b>			
I-M-1	1.20534662%			
I-M-2	0.40825571%			
I-M-3	0.31105369%			
II-M-1	2.42961814%			
II-M-2	0.82293022%			
II-M-3	0.62699531%			
Class M Total:	5.80419969%			
I-B-1	0.19440404%			
I-B-2	0.15552685%			
I-B-3	0.15552939%			
II-B-1	0.39186981%			
II-B-2	0.31349766%			
II-B-3	0.31349735%			
Class B Total:	1.52432510%			

Ending Percentage uses Beginning Certificate Principal Balance

# Statement to Certificateholder

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## 18. Performance Tests

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

# Statement to Certificateholder

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

## 20. Comments

**Comments:** Credit Support Depletion Date has not occurred

**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., 2007-QS1

April 25, 2007

Cash Flow Received and Uses of Funds

<i>Cash Flow Received</i>	<i>Amount</i>
Principal and Interest Payments	18,776,488.50
Prepayment Premium	0.00
Liquidation and Insurance Proceeds	0.00
Subsequent Recoveries	0.00
Repurchase Proceeds	0.00
Other Deposits/Adjustments (including Derivative Payment)	9,293.84
Total Deposits	18,785,782.34
<i>Uses of Funds</i>	<i>Amount</i>
Transfer to Certificate Account	18,725,788.02
Reimbursed Advances and Expenses	0.00
Master Servicing Compensation	59,994.32
Derivative Payment	0.00
Total Withdrawals	18,785,782.34
Ending Balance	0.00