

Distribution Information	Deal Information
1. Distribution Summary	Deal Name: Residential Accredit Loans Inc, 2007-QS1
2. Factor Summary	Asset Type: Mortgage Asset-Backed Pass-Through Certificates
3. Components Information <i>(Not Applicable)</i>	
4. Interest Summary	Closing Date: 01/30/2007
5. Other Income Detail <i>(Not Applicable)</i>	First Distribution Date: 02/25/2007
6. Interest Shortfalls, Compensation and Expenses	Determination Date: 12/21/2007
7. Prepayment Interest and Basis Risk/Net WAC Shortfall Amounts <i>(Not Applicable)</i>	Distribution Date: 12/26/2007
8. Collateral Summary	Record Date:
9. Repurchase Information	Book-Entry: 12/24/2007
10. Loan Status Report (Delinquencies)	Definitive: 11/30/2007
11. Deal Delinquencies (30 Day Buckets)	Fixed BE: 11/30/2007
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) : 40464,40465
18. Performance Tests	
19. Lender Paid Mortgage Insurance <i>(Not Applicable)</i>	
20. Comments	

Statement to Certificateholder

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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	124,909,907.11	6.00000000	2,410,230.00	624,549.54	3,034,779.54	0.00	0.00	0.00	122,499,677.11
I-A-2	74922KAB1	166,706,000.00	155,662,814.12	0.66125003	0.00	85,776.70	85,776.70	0.00	0.00	0.00	154,815,811.86
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	155,662,814.12	5.33874997	847,002.26	692,537.37	1,539,539.63	0.00	0.00	0.00	154,815,811.86
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	362,139,419.25	1.85125000	0.00	558,675.50	558,675.50	0.00	0.00	0.00	359,191,917.80
II-A-2	74922KAH8	400,296,500.00	362,139,419.25	5.14875001	2,947,501.45	1,553,804.45	4,501,305.90	0.00	0.00	0.00	359,191,917.80
II-A-3	74922KAJ4	31,730,000.00	31,730,000.00	6.00000000	0.00	158,650.00	158,650.00	0.00	0.00	0.00	31,730,000.00
II-A-4	74922KAK1	100,000,000.00	91,586,208.52	5.33875006	303,688.14	407,463.23	711,151.37	0.00	0.00	0.00	91,282,520.38
II-A-5	74922KAL9	16,012,000.00	16,012,000.00	6.00000000	0.00	80,060.00	80,060.00	0.00	0.00	0.00	16,012,000.00
II-A-6	74922KAM7	113,238,400.00	101,028,134.16	5.75000000	943,200.47	484,093.14	1,427,293.61	0.00	0.00	0.00	100,084,933.69
II-A-7	74922KAN5	2,558,600.00	2,558,600.00	6.00000000	0.00	12,793.00	12,793.00	0.00	0.00	0.00	2,558,600.00
II-A-8	74922KAP0	28,309,600.00	25,257,033.54	5.08875010	235,800.12	107,105.61	342,905.73	0.00	0.00	0.00	25,021,233.42
II-A-9	74922KAQ8	28,309,600.00	25,257,033.54	1.91125010	0.00	40,227.09	40,227.09	0.00	0.00	0.00	25,021,233.42
II-A-10	74922KAR6	88,250,000.00	73,769,543.03	6.00000000	1,464,812.73	368,847.72	1,833,660.45	0.00	0.00	0.00	72,304,730.30
II-A-11	74922KAS4	100,000,000.00	91,586,208.52	0.66125004	0.00	50,467.82	50,467.82	0.00	0.00	0.00	91,282,520.38
II-A-12	74922KAT2	3,891,900.00	3,891,900.00	6.00000000	0.00	19,459.50	19,459.50	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	81,530.00	81,530.00	0.00	0.00	0.00	16,306,000.00
I-A-P	74922KAV7	1,462,542.26	1,327,388.51	0.00000000	1,782.57	0.00	1,782.57	0.00	0.00	0.00	1,325,605.94
I-A-V	74922KAW5	430,044,970.39	395,872,787.97	0.42920200	0.00	141,591.16	141,591.16	0.00	0.00	0.00	392,537,137.77
II-A-P	74922KAX3	12,521,309.54	11,932,287.46	0.00000000	47,187.35	0.00	47,187.35	0.00	0.00	0.00	11,885,100.11
II-A-V	74922KAY1	867,322,306.16	789,961,106.26	0.19474551	0.00	128,201.15	128,201.15	0.00	0.00	0.00	783,990,658.89

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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	13,223,387.51	6.00000000	7,069.75	66,116.94	73,186.69	0.00	0.00	0.00	13,216,317.76
I-M-2	74922KBD6	4,515,500.00	4,478,814.13	6.00000000	2,394.55	22,394.07	24,788.62	0.00	0.00	0.00	4,476,419.58
I-M-3	74922KBE4	3,440,400.00	3,412,448.70	6.00000000	1,824.43	17,062.24	18,886.67	0.00	0.00	0.00	3,410,624.27
II-M-1	74922KBF1	26,887,200.00	26,672,505.77	6.50000000	14,022.10	144,476.07	158,498.17	0.00	0.00	0.00	26,658,483.67
II-M-2	74922KBG9	9,106,900.00	9,034,181.42	6.50000000	4,749.39	48,935.15	53,684.54	0.00	0.00	0.00	9,029,432.03
II-M-3	74922KBH7	6,938,600.00	6,883,195.30	6.50000000	3,618.59	37,283.97	40,902.56	0.00	0.00	0.00	6,879,576.71
I-B-1	74922KBJ3	2,150,200.00	2,132,730.85	6.00000000	1,140.25	10,663.65	11,803.90	0.00	0.00	0.00	2,131,590.60
I-B-2	74922KBK0	1,720,200.00	1,706,224.35	6.00000000	912.21	8,531.12	9,443.33	0.00	0.00	0.00	1,705,312.14
I-B-3	74922KBL8	1,720,228.13	1,648,072.69	6.00000000	0.00	7,304.08	7,304.08	63,294.19	936.28	0.00	1,584,778.50
II-B-1	74922KBM6	4,336,600.00	4,301,972.26	6.50000000	2,261.61	23,302.35	25,563.96	0.00	0.00	0.00	4,299,710.65
II-B-2	74922KBN4	3,469,300.00	3,441,597.65	6.50000000	1,809.30	18,641.99	20,451.29	0.00	0.00	0.00	3,439,788.35
II-B-3	74922KBP9	3,469,296.62	3,416,527.90	6.50000000	0.00	17,013.87	17,013.87	1,796.12	1,492.32	0.00	3,414,731.78
Deal Totals		1,297,367,276.55	1,185,833,894.23		9,241,007.27	6,454,413.48	15,695,420.75	65,090.31	2,428.60	0.00	1,176,527,796.65

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	846.11830566	16.32648499	4.23059156	20.55707655	0.00000000	0.00000000	829.79182067
I-A-2	74922KAB1	933.75651818	0.00000000	0.51453877	0.51453877	0.00000000	0.00000000	928.67570369
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	933.75651818	5.08081449	4.15424382	9.23505831	0.00000000	0.00000000	928.67570369
I-A-6	74922KAF2	1,000.00000000	0.00000000	5.00000000	5.00000000	0.00000000	0.00000000	1,000.00000000
II-A-1	74922KAG0	904.67795559	0.00000000	1.39565422	1.39565422	0.00000000	0.00000000	897.31466001
II-A-2	74922KAH8	904.67795559	7.36329558	3.88163386	11.24492945	0.00000000	0.00000000	897.31466001
II-A-3	74922KAJ4	1,000.00000000	0.00000000	5.00000000	5.00000000	0.00000000	0.00000000	1,000.00000000
II-A-4	74922KAK1	915.86208520	3.03688140	4.07463230	7.11151370	0.00000000	0.00000000	912.82520380
II-A-5	74922KAL9	1,000.00000000	0.00000000	5.00000000	5.00000000	0.00000000	0.00000000	1,000.00000000
II-A-6	74922KAM7	892.17203846	8.32933413	4.27499099	12.60432512	0.00000000	0.00000000	883.84270433
II-A-7	74922KAN5	1,000.00000000	0.00000000	5.00000000	5.00000000	0.00000000	0.00000000	1,000.00000000
II-A-8	74922KAP0	892.17203846	8.32933422	3.78336713	12.11270135	0.00000000	0.00000000	883.84270424
II-A-9	74922KAQ8	892.17203846	0.00000000	1.42096992	1.42096992	0.00000000	0.00000000	883.84270424
II-A-10	74922KAR6	835.91550176	16.59844453	4.17957756	20.77802210	0.00000000	0.00000000	819.31705722
II-A-11	74922KAS4	915.86208520	0.00000000	0.50467820	0.50467820	0.00000000	0.00000000	912.82520380
II-A-12	74922KAT2	1,000.00000000	0.00000000	5.00000000	5.00000000	0.00000000	0.00000000	1,000.00000000
II-A-13	74922KAU9	1,000.00000000	0.00000000	5.00000000	5.00000000	0.00000000	0.00000000	1,000.00000000
I-A-P	74922KAV7	907.58984975	1.21881606	0.00000000	1.21881606	0.00000000	0.00000000	906.37103368
I-A-V	74922KAW5	920.53811863	0.00000000	0.32924733	0.32924733	0.00000000	0.00000000	912.78160378
II-A-P	74922KAX3	952.95842834	3.76856349	0.00000000	3.76856349	0.00000000	0.00000000	949.18986485
II-A-V	74922KAY1	910.80455403	0.00000000	0.14781258	0.14781258	0.00000000	0.00000000	903.92078391
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	991.87556801	0.53029621	4.95937802	5.48967424	0.00000000	0.00000000	991.34527180
I-M-2	74922KBD6	991.87556860	0.53029565	4.95937770	5.48967335	0.00000000	0.00000000	991.34527295
I-M-3	74922KBE4	991.87556679	0.53029590	4.95937682	5.48967271	0.00000000	0.00000000	991.34527090
II-M-1	74922KBF1	992.01500231	0.52151581	5.37341449	5.89493030	0.00000000	0.00000000	991.49348649
II-M-2	74922KBG9	992.01500181	0.52151555	5.37341466	5.89493022	0.00000000	0.00000000	991.49348626
II-M-3	74922KBH7	992.01500303	0.52151587	5.37341395	5.89492981	0.00000000	0.00000000	991.49348716
I-B-1	74922KBJ3	991.87556971	0.53029951	4.95937587	5.48967538	0.00000000	0.00000000	991.34527021



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I-B-2	74922KKBK0	991.87556679	0.53029299	4.95937682	5.48966981	0.00000000	0.00000000	991.34527381
I-B-3	74922KBL8	958.05472615	0.00000000	4.24599498	4.24599498	0.00000000	0.00000000	921.26065861
II-B-1	74922KBM6	992.01500254	0.52151686	5.37341466	5.89493151	0.00000000	0.00000000	991.49348568
II-B-2	74922KBN4	992.01500303	0.52151731	5.37341539	5.89493270	0.00000000	0.00000000	991.49348572
II-B-3	74922KBP9	984.78979292	0.00000000	4.90412665	4.90412665	0.00000000	0.00000000	984.27207415

Deal Factor :	90.68579252%
Group I Factor :	91.27816038%
Group II Factor :	90.39207839%

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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	11/01/2007	11/30/2007	30/360	124,909,907.11	6.00000000	624,549.54	0.00	0.00	0.00	0.00	624,549.54	0.00
I-A-2	11/25/2007	12/24/2007	30/360	155,662,814.12 ¹	0.66125003	85,776.70	0.00	0.00	0.00	0.00	85,776.70	0.00
I-A-3	11/01/2007	11/30/2007	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	11/01/2007	11/30/2007	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	11/25/2007	12/24/2007	30/360	155,662,814.12	5.33874997	692,537.37	0.00	0.00	0.00	0.00	692,537.37	0.00
I-A-6	11/01/2007	11/30/2007	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	11/25/2007	12/24/2007	30/360	362,139,419.25 ¹	1.85125000	558,675.50	0.00	0.00	0.00	0.00	558,675.50	0.00
II-A-2	11/25/2007	12/24/2007	30/360	362,139,419.25	5.14875001	1,553,804.45	0.00	0.00	0.00	0.00	1,553,804.45	0.00
II-A-3	11/01/2007	11/30/2007	30/360	31,730,000.00	6.00000000	158,650.00	0.00	0.00	0.00	0.00	158,650.00	0.00
II-A-4	11/25/2007	12/24/2007	30/360	91,586,208.52	5.33875006	407,463.23	0.00	0.00	0.00	0.00	407,463.23	0.00
II-A-5	11/01/2007	11/30/2007	30/360	16,012,000.00	6.00000000	80,060.00	0.00	0.00	0.00	0.00	80,060.00	0.00
II-A-6	11/01/2007	11/30/2007	30/360	101,028,134.16	5.75000000	484,093.14	0.00	0.00	0.00	0.00	484,093.14	0.00
II-A-7	11/01/2007	11/30/2007	30/360	2,558,600.00	6.00000000	12,793.00	0.00	0.00	0.00	0.00	12,793.00	0.00
II-A-8	11/25/2007	12/24/2007	30/360	25,257,033.54	5.08875010	107,105.61	0.00	0.00	0.00	0.00	107,105.61	0.00
II-A-9	11/25/2007	12/24/2007	30/360	25,257,033.54 ¹	1.91125010	40,227.09	0.00	0.00	0.00	0.00	40,227.09	0.00
II-A-10	11/01/2007	11/30/2007	30/360	73,769,543.03	6.00000000	368,847.72	0.00	0.00	0.00	0.00	368,847.72	0.00
II-A-11	11/25/2007	12/24/2007	30/360	91,586,208.52 ¹	0.66125004	50,467.82	0.00	0.00	0.00	0.00	50,467.82	0.00
II-A-12	11/01/2007	11/30/2007	30/360	3,891,900.00	6.00000000	19,459.50	0.00	0.00	0.00	0.00	19,459.50	0.00
II-A-13	11/01/2007	11/30/2007	30/360	16,306,000.00	6.00000000	81,530.00	0.00	0.00	0.00	0.00	81,530.00	0.00
I-A-V	11/01/2007	11/30/2007	30/360	395,872,787.97 ¹	0.42920200	141,591.16	0.00	0.00	0.00	0.00	141,591.16	0.00
II-A-V	11/01/2007	11/30/2007	30/360	789,961,106.26 ¹	0.19474551	128,201.15	0.00	0.00	0.00	0.00	128,201.15	0.00
I-M-1	11/01/2007	11/30/2007	30/360	13,223,387.51	6.00000000	66,116.94	0.00	0.00	0.00	0.00	66,116.94	0.00
I-M-2	11/01/2007	11/30/2007	30/360	4,478,814.13	6.00000000	22,394.07	0.00	0.00	0.00	0.00	22,394.07	0.00
I-M-3	11/01/2007	11/30/2007	30/360	3,412,448.70	6.00000000	17,062.24	0.00	0.00	0.00	0.00	17,062.24	0.00
II-M-1	11/01/2007	11/30/2007	30/360	26,672,505.77	6.50000000	144,476.07	0.00	0.00	0.00	0.00	144,476.07	0.00
II-M-2	11/01/2007	11/30/2007	30/360	9,034,181.42	6.50000000	48,935.15	0.00	0.00	0.00	0.00	48,935.15	0.00
II-M-3	11/01/2007	11/30/2007	30/360	6,883,195.30	6.50000000	37,283.97	0.00	0.00	0.00	0.00	37,283.97	0.00
I-B-1	11/01/2007	11/30/2007	30/360	2,132,730.85	6.00000000	10,663.65	0.00	0.00	0.00	0.00	10,663.65	0.00
I-B-2	11/01/2007	11/30/2007	30/360	1,706,224.35	6.00000000	8,531.12	0.00	0.00	0.00	0.00	8,531.12	0.00
I-B-3	11/01/2007	11/30/2007	30/360	1,648,072.69	6.00000000	8,240.36	936.28	0.00	0.00	0.00	7,304.08	0.00
II-B-1	11/01/2007	11/30/2007	30/360	4,301,972.26	6.50000000	23,302.35	0.00	0.00	0.00	0.00	23,302.35	0.00
II-B-2	11/01/2007	11/30/2007	30/360	3,441,597.65	6.50000000	18,641.99	0.00	0.00	0.00	0.00	18,641.99	0.00
II-B-3	11/01/2007	11/30/2007	30/360	3,416,527.90	6.50000000	18,506.19	1,492.32	0.00	0.00	0.00	17,013.87	0.00



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Deal Totals				1,172,574,218.26		6,456,842.08	2,428.60	0.00	0.00	0.00	6,454,413.48	0.00
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1. Notional Balance

Current Index Rates

Index Type	Rate	Classes
BTLIB TEL 25 -2BD	4.78875000	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	1,306.43	1,306.43	0.00	0	0.00	83,942.16	23,636.32	180,510.79	3,300.18	0.00	0.00
Group II	3,765.53	3,765.53	0.00	0	0.00	165,906.11	34,047.82	458,697.76	14,902.73	0.00	0.00
Deal Totals	5,071.96	5,071.96	0.00	0	0.00	249,848.27	57,684.14	639,208.55	18,202.91	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	1,694	N/A	300	11	0	0	2	1,681
	Balance/Amount	430,044,970.39	395,872,787.97	211,657.10	105,219.07	2,383,997.96	N/A	0.00	634,776.07	392,537,137.77
Group II	Count	3,473	3,215	N/A	561	21	0	0	0	3,194
	Balance/Amount	867,322,306.16	789,961,106.26	416,704.86	103,480.03	5,450,262.48	N/A	0.00	0.00	783,990,658.89
Deal Totals	Count	5,293	4,909	N/A	861	32	0	0	2	4,875
	Balance/Amount	1,297,367,276.55	1,185,833,894.23	628,361.96	208,699.10	7,834,260.44	N/A	0.00	634,776.07	1,176,527,796.66

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	6.73810402	6.73718177	347.64	345.88	6.40908359	6.40814750	6.40908359	N/A	N/A
Group II	6.90592251	6.90512386	347.58	345.68	6.59656362	6.59576541	6.59656362	N/A	N/A
Deal Totals	6.84989884	6.84909160	347.60	345.75	6.53397624	6.53316850	6.53397624	N/A	N/A

C. Constant Prepayment Rate

	1 Month CPR	3 Month CPR	6 Month CPR	12 Month CPR	Life CPR
Group-I	9.07%	8.70%	8.92%		8.91%
Group-II	8.12%	7.31%	9.01%		9.89%
Deal Totals	8.44%	7.78%	8.98%		9.57%

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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
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	4,456	1,068,301,007.40	3	713,831.55	0	0.00	0	0.00	0.00	4,459	1,069,014,838.95
30 days	164	37,746,644.35	2	173,410.91	0	0.00	0	0.00	0.00	166	37,920,055.26
60 days	78	19,991,966.37	0	0.00	0	0.00	0	0.00	0.00	78	19,991,966.37
90 days	42	12,104,311.50	0	0.00	0	0.00	0	0.00	0.00	42	12,104,311.50
120 days	17	4,247,201.67	1	89,085.50	11	2,914,552.37	1	102,906.12	103,337.00	30	7,353,745.66
150 days	11	3,591,296.03	0	0.00	10	2,566,886.07	0	0.00	0.00	21	6,158,182.10
180 days	6	2,081,949.37	0	0.00	14	4,140,498.34	4	373,818.39	374,847.54	24	6,596,266.10
181+ days	5	2,711,920.70	1	119,084.16	29	8,108,886.81	20	6,448,539.05	6,462,214.53	55	17,388,430.72
Total	4,779	1,150,776,297.39	7	1,095,412.12	64	17,730,823.59	25	6,925,263.56	6,940,399.07	4,875	1,176,527,796.66
Current	91.41%	90.80%	0.06%	0.06%	0.00%	0.00%	0.00%	0.00%	0.00%	91.47%	90.86%
30 days	3.36%	3.21%	0.04%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	3.41%	3.22%
60 days	1.60%	1.70%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.60%	1.70%
90 days	0.86%	1.03%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.86%	1.03%
120 days	0.35%	0.36%	0.02%	0.01%	0.23%	0.25%	0.02%	0.01%	0.01%	0.62%	0.63%
150 days	0.23%	0.31%	0.00%	0.00%	0.21%	0.22%	0.00%	0.00%	0.00%	0.43%	0.52%
180 days	0.12%	0.18%	0.00%	0.00%	0.29%	0.35%	0.08%	0.03%	0.03%	0.49%	0.56%
181+ days	0.10%	0.23%	0.02%	0.01%	0.59%	0.69%	0.41%	0.55%	0.55%	1.13%	1.48%
Total	98.03%	97.81%	0.14%	0.09%	1.31%	1.51%	0.51%	0.59%	0.59%	100.00%	100.00%

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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	1,554	361,658,014.98	1	158,421.53	0	0.00	0	0.00	0.00	1,555	361,816,436.51
30 days	50	10,428,808.52	1	74,274.16	0	0.00	0	0.00	0.00	51	10,503,082.68
60 days	26	6,856,053.17	0	0.00	0	0.00	0	0.00	0.00	26	6,856,053.17
90 days	14	3,662,948.63	0	0.00	0	0.00	0	0.00	0.00	14	3,662,948.63
120 days	4	1,145,026.23	0	0.00	3	488,381.93	0	0.00	0.00	7	1,633,408.16
150 days	5	1,180,803.04	0	0.00	3	642,546.41	0	0.00	0.00	8	1,823,349.45
180 days	3	1,036,635.10	0	0.00	3	948,163.46	0	0.00	0.00	6	1,984,798.56
181+ days	1	773,266.90	0	0.00	8	1,877,954.16	5	1,605,839.55	1,606,657.65	14	4,257,060.61
Total	1,657	386,741,556.57	2	232,695.69	17	3,957,045.96	5	1,605,839.55	1,606,657.65	1,681	392,537,137.77

Current	92.44%	92.13%	0.06%	0.04%	0.00%	0.00%	0.00%	0.00%	0.00%	92.50%	92.17%
30 days	2.97%	2.66%	0.06%	0.02%	0.00%	0.00%	0.00%	0.00%	0.00%	3.03%	2.68%
60 days	1.55%	1.75%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.55%	1.75%
90 days	0.83%	0.93%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.83%	0.93%
120 days	0.24%	0.29%	0.00%	0.00%	0.18%	0.12%	0.00%	0.00%	0.00%	0.42%	0.42%
150 days	0.30%	0.30%	0.00%	0.00%	0.18%	0.16%	0.00%	0.00%	0.00%	0.48%	0.46%
180 days	0.18%	0.26%	0.00%	0.00%	0.18%	0.24%	0.00%	0.00%	0.00%	0.36%	0.51%
181+ days	0.06%	0.20%	0.00%	0.00%	0.48%	0.48%	0.30%	0.41%	0.41%	0.83%	1.08%
Total	98.57%	98.52%	0.12%	0.06%	1.01%	1.01%	0.30%	0.41%	0.41%	100.00%	100.00%

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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	2,902	706,642,992.42	2	555,410.02	0	0.00	0	0.00	0.00	2,904	707,198,402.44
30 days	114	27,317,835.83	1	99,136.75	0	0.00	0	0.00	0.00	115	27,416,972.58
60 days	52	13,135,913.20	0	0.00	0	0.00	0	0.00	0.00	52	13,135,913.20
90 days	28	8,441,362.87	0	0.00	0	0.00	0	0.00	0.00	28	8,441,362.87
120 days	13	3,102,175.44	1	89,085.50	8	2,426,170.44	1	102,906.12	103,337.00	23	5,720,337.50
150 days	6	2,410,492.99	0	0.00	7	1,924,339.66	0	0.00	0.00	13	4,334,832.65
180 days	3	1,045,314.27	0	0.00	11	3,192,334.88	4	373,818.39	374,847.54	18	4,611,467.54
181+ days	4	1,938,653.80	1	119,084.16	21	6,230,932.65	15	4,842,699.50	4,855,556.88	41	13,131,370.11
Total	3,122	764,034,740.82	5	862,716.43	47	13,773,777.63	20	5,319,424.01	5,333,741.42	3,194	783,990,658.89

Current	90.86%	90.13%	0.06%	0.07%	0.00%	0.00%	0.00%	0.00%	0.00%	90.92%	90.20%
30 days	3.57%	3.48%	0.03%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	3.60%	3.50%
60 days	1.63%	1.68%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.63%	1.68%
90 days	0.88%	1.08%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.88%	1.08%
120 days	0.41%	0.40%	0.03%	0.01%	0.25%	0.31%	0.03%	0.01%	0.01%	0.72%	0.73%
150 days	0.19%	0.31%	0.00%	0.00%	0.22%	0.25%	0.00%	0.00%	0.00%	0.41%	0.55%
180 days	0.09%	0.13%	0.00%	0.00%	0.34%	0.41%	0.13%	0.05%	0.05%	0.56%	0.59%
181+ days	0.13%	0.25%	0.03%	0.02%	0.66%	0.79%	0.47%	0.62%	0.62%	1.28%	1.67%
Total	97.75%	97.45%	0.16%	0.11%	1.47%	1.76%	0.63%	0.68%	0.68%	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	166	37,920,055.26	13 Months	0	0.00	25 Months	0	0.00	37 Months	0	0.00	49 Months	0	0.00
	3.41%	3.22%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
2 Months	78	19,991,966.37	14 Months	0	0.00	26 Months	0	0.00	38 Months	0	0.00	50 Months	0	0.00
	1.60%	1.70%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
3 Months	42	12,104,311.50	15 Months	0	0.00	27 Months	0	0.00	39 Months	0	0.00	51 Months	0	0.00
	0.86%	1.03%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
4 Months	30	7,353,745.66	16 Months	0	0.00	28 Months	0	0.00	40 Months	0	0.00	52 Months	0	0.00
	0.62%	0.63%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
5 Months	21	6,158,182.10	17 Months	0	0.00	29 Months	0	0.00	41 Months	0	0.00	53 Months	0	0.00
	0.43%	0.52%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
6 Months	24	6,596,266.10	18 Months	0	0.00	30 Months	0	0.00	42 Months	0	0.00	54 Months	0	0.00
	0.49%	0.56%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
7 Months	7	1,297,089.09	19 Months	0	0.00	31 Months	0	0.00	43 Months	0	0.00	55 Months	0	0.00
	0.14%	0.11%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
8 Months	12	4,062,082.36	20 Months	0	0.00	32 Months	0	0.00	44 Months	0	0.00	56 Months	0	0.00
	0.25%	0.35%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
9 Months	14	3,916,302.24	21 Months	0	0.00	33 Months	0	0.00	45 Months	0	0.00	57 Months	0	0.00
	0.29%	0.33%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
10 Months	19	7,046,664.79	22 Months	0	0.00	34 Months	0	0.00	46 Months	0	0.00	58 Months	0	0.00
	0.39%	0.60%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
11 Months	3	1,066,292.24	23 Months	0	0.00	35 Months	0	0.00	47 Months	0	0.00	59 Months	0	0.00
	0.06%	0.09%		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

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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	2	1	0	0	3
	Beginning Aggregate Scheduled Balance	634,776.07	0.00	0.00	0.00	634,776.07
	Principal Portion of Loss	62,413.06	0.00	0.00	0.00	62,413.06
	Interest Portion of Loss	0.00	1,817.41	0.00	0.00	1,817.41
	Total Realized Loss	62,413.06	1,817.41	0.00	0.00	64,230.47
Group II	Loss Count	1	0	0	0	1
	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	3,288.44	0.00	0.00	0.00	3,288.44
	Total Realized Loss	3,288.44	0.00	0.00	0.00	3,288.44
Deal Totals	Loss Count	3	1	0	0	4
	Beginning Aggregate Scheduled Balance	634,776.07	0.00	0.00	0.00	634,776.07
	Principal Portion of Loss	62,413.06	0.00	0.00	0.00	62,413.06
	Interest Portion of Loss	3,288.44	1,817.41	0.00	0.00	5,105.85
	Total Realized Loss	65,701.50	1,817.41	0.00	0.00	67,518.91

B. Cumulative Realized Losses

Cumulative Realized Losses		Liquidations	Charge-Offs	Servicing Modifications	Bankruptcy Losses	Total
Group I	Loss Count	2	1	0	0	3
	Total Realized Loss	62,413.06	62,230.89	0.00	0.00	124,643.95
Group II	Loss Count	1	0	0	0	1
	Total Realized Loss	28,354.84	0.00	0.00	0.00	28,354.84
Deal Totals	Loss Count	3	1	0	0	4
	Total Realized Loss	90,767.90	62,230.89	0.00	0.00	152,998.79

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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 ¹	64,230.47	124,643.95
	Net Loss % ²	0.01%	0.03%
Group II	Subsequent Recoveries Count	0	0
	Subsequent Recoveries	0.00	0.00
	Net Loss ¹	3,288.44	28,354.84
	Net Loss % ²	0.00%	0.00%
Deal Totals	Subsequent Recoveries Count	0	0
	Subsequent Recoveries	0.00	0.00
	Net Loss ¹	67,518.91	152,998.79
	Net Loss % ²	0.01%	0.01%

¹ Total Realized Loss less Subsequent Recoveries

² 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	0.16%	0.06%	0.03%		0.02 %
	Constant Default Rate	1.91%	0.70%	0.35%		0.19%
Group II	Monthly Default Rate	0.00%	0.00%	0.00%		0.00 %
	Constant Default Rate	0.00%	0.06%	0.03%		0.02%
Deal Totals	Monthly Default Rate	0.05%	0.02%	0.01%		0.01 %
	Constant Default Rate	0.64%	0.27%	0.14%		0.07%

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

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

December 26, 2007

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
Deal Totals	12,973,673.00	38,921,018.00	484,315.00

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

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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%	93.25763822%	100.00000000%
II	0.00000000%	0.00000000%	93.09151808%	100.00000000%
	Ending Percentage			
I-M-1	3.35155030%			
I-M-2	1.13518346%			
I-M-3	0.86490647%			
II-M-1	3.42821566%			
II-M-2	1.16116283%			
II-M-3	0.88469670%			
Class M Total:	10.82571542%			
I-B-1	0.54055398%			
I-B-2	0.43245324%			
I-B-3	0.41771433%			
II-B-1	0.55293225%			
II-B-2	0.44234835%			
II-B-3	0.43912614%			
Class B Total:	2.82512829%			

Ending Percentage uses Beginning Certificate Principal Balance

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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	False
60+ Dfq Avg Loan Balance <= 2% of Pool Balance		
Dfq Average Loan Balance Test	False	False
Sub Balance Test OR 2% Delinquency Test		
Dfq Balance Test	True	False
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	False
60+ Dfq Avg Loan Balance <= 4% of Avg Pool Balance		
2nd 60+ Delinquent Average Loan Balance Test	True	False
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	False
60+ Delinq Balance OR Aggregate Loss Test		
1st or 2nd Sr. Accel Stepdown Test	True	False
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
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Cash Flow Received and Uses of Funds

<i>Cash Flow Received</i>	<i>Group I</i>	<i>Group II</i>	<i>Deal</i>
Principal and Interest Payments	4,855,066.09	10,346,542.01	15,201,608.10
Prepayment Premium	0.00	0.00	0.00
Liquidation and Insurance Proceeds	570,545.60	(3,288.44)	567,257.16
Subsequent Recoveries	0.00	0.00	0.00
Repurchase Proceeds	0.00	0.00	0.00
Other Deposits/Adjustments (including Derivative Payment)	1,306.43	3,765.53	5,071.96
Total Deposits	5,426,918.12	10,347,019.10	15,773,937.22
<i>Uses of Funds</i>	<i>Group I</i>	<i>Group II</i>	<i>Deal</i>
Transfer to Certificate Account	5,385,737.89	10,309,682.86	15,695,420.75
Reimbursed Advances and Expenses	17,543.91	3,288.44	20,832.35
Master Servicing Compensation	23,636.32	34,047.82	57,684.14
Derivative Payment	0.00	0.00	0.00
Total Withdrawals	5,426,918.12	10,347,019.12	15,773,937.24
Ending Balance	0.00	0.00	0.00