

**Statement to Certificateholder
Restated**

Distribution Information	Deal Information
1. Distribution Summary	Deal Name: Residential Accredit Loans Inc, 2007-QS2
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: 04/23/2007
7. Prepayment Interest and Basis Risk/Net WAC Shortfall Amounts <i>(Not Applicable)</i>	Distribution Date: 04/25/2007
8. Collateral Summary	Record Date:
9. Repurchase Information	Book-Entry:
10. Loan Status Report (Delinquencies)	Definitive: 03/30/2007
11. Deal Delinquencies (30 Day Buckets)	Fixed BE: 03/30/2007
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 <i>(Not Applicable)</i>	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) : 40470
18. Performance Tests	
19. Lender Paid Mortgage Insurance <i>(Not Applicable)</i>	
20. Comments	

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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)
A-1	74923CAA0	20,000,000.00	19,498,526.66	6.00000000	721,007.97	97,492.63	818,500.60	0.00	0.00	0.00	18,777,518.69
A-2	74923CAB8	8,800,000.00	8,588,806.00	6.00000000	105,597.00	42,944.03	148,541.03	0.00	0.00	0.00	8,483,209.00
A-3	74923CAC6	3,200,000.00	3,200,000.00	6.00000000	0.00	16,000.00	16,000.00	0.00	0.00	0.00	3,200,000.00
A-4	74923CAD4	210,982,000.00	204,759,972.19	6.25000000	10,001,208.49	1,066,458.19	11,067,666.68	0.00	0.00	0.00	194,758,763.70
A-5	74923CAE2	210,982,000.00	206,762,360.00	6.25000000	2,109,820.00	1,076,887.29	3,186,707.29	0.00	0.00	0.00	204,652,540.00
A-6	74923CAF9	46,885,000.00	46,885,000.00	6.25000000	0.00	244,192.71	244,192.71	0.00	0.00	0.00	46,885,000.00
A-7	74923CAG7	1,280,000.00 ¹	1,251,493.31 ¹	6.25000000	0.00	6,518.19	6,518.19	0.00	0.00	0.00	1,218,429.11 ¹
A-P	74923CAH5	2,347,706.84	2,329,900.88	0.00000000	34,000.30	0.00	34,000.30	0.00	0.00	0.00	2,295,900.58
A-V	74923CAJ1	536,743,545.51 ¹	525,540,028.50 ¹	0.35633506	0.00	156,056.95	156,056.95	0.00	0.00	0.00	512,552,833.19 ¹
R-I	74923CAK8	100.00	0.00	6.25000000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R-II	74923CAL6	100.00	0.00	6.25000000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
M-1	74923CAM4	16,639,200.00	16,623,736.69	6.25000000	7,718.56	86,581.96	94,300.52	0.00	0.00	0.00	16,616,018.13
M-2	74923CAN2	5,635,800.00	5,630,562.48	6.25000000	2,614.32	29,325.85	31,940.17	0.00	0.00	0.00	5,627,948.16
M-3	74923CAP7	4,293,900.00	4,289,909.55	6.25000000	1,991.85	22,343.28	24,335.13	0.00	0.00	0.00	4,287,917.70
B-1	74923CAQ5	2,683,700.00	2,681,205.96	6.25000000	1,244.91	13,964.61	15,209.52	0.00	0.00	0.00	2,679,961.05
B-2	74923CAR3	2,147,000.00	2,145,004.73	6.25000000	995.95	11,171.90	12,167.85	0.00	0.00	0.00	2,144,008.78
B-3	74923CAS1	2,147,038.67	2,145,043.36	6.25000000	995.96	11,172.10	12,168.06	0.00	0.00	0.00	2,144,047.40
Deal Totals		536,743,545.51	525,540,028.50		12,987,195.31	2,881,109.69	15,868,305.00	0.00	0.00	0.00	512,552,833.19

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
A-1	74923CAA0	974.92633300	36.05039850	4.87463150	40.92503000	0.00000000	0.00000000	938.87593450
A-2	74923CAB8	976.00068182	11.99965909	4.88000341	16.87966250	0.00000000	0.00000000	964.00102273
A-3	74923CAC6	1,000.00000000	0.00000000	5.00000000	5.00000000	0.00000000	0.00000000	1,000.00000000
A-4	74923CAD4	970.50920074	47.40313624	5.05473543	52.45787167	0.00000000	0.00000000	923.10606450
A-5	74923CAE2	980.00000000	10.00000000	5.10416666	15.10416666	0.00000000	0.00000000	970.00000000
A-6	74923CAF9	1,000.00000000	0.00000000	5.20833337	5.20833337	0.00000000	0.00000000	1,000.00000000
A-7	74923CAG7	977.72914844	0.00000000	5.09233594	5.09233594	0.00000000	0.00000000	951.89774219
A-P	74923CAH5	992.41559479	14.48234482	0.00000000	14.48234482	0.00000000	0.00000000	977.93324996
A-V	74923CAJ1	979.12687148	0.00000000	0.29074770	0.29074770	0.00000000	0.00000000	954.93059484
R-I	74923CAK8	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
R-II	74923CAL6	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
M-1	74923CAM4	999.07066986	0.46387807	5.20349296	5.66737103	0.00000000	0.00000000	998.60679179
M-2	74923CAN2	999.07066965	0.46387736	5.20349374	5.66737109	0.00000000	0.00000000	998.60679229
M-3	74923CAP7	999.07067002	0.46387899	5.20349333	5.66737232	0.00000000	0.00000000	998.60679103
B-1	74923CAQ5	999.07067109	0.46387823	5.20349145	5.66736968	0.00000000	0.00000000	998.60679286
B-2	74923CAR3	999.07067070	0.46387983	5.20349325	5.66737308	0.00000000	0.00000000	998.60679087
B-3	74923CAS1	999.07066881	0.46387614	5.20349268	5.66736881	0.00000000	0.00000000	998.60679268

Deal Factor :	95.49305948%
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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										
A-1	03/01/2007	03/31/2007	30/360	19,498,526.66	6.00000000	97,492.63	0.00	0.00	0.00	0.00	97,492.63	0.00
A-2	03/01/2007	03/31/2007	30/360	8,588,806.00	6.00000000	42,944.03	0.00	0.00	0.00	0.00	42,944.03	0.00
A-3	03/01/2007	03/31/2007	30/360	3,200,000.00	6.00000000	16,000.00	0.00	0.00	0.00	0.00	16,000.00	0.00
A-4	03/01/2007	03/31/2007	30/360	204,759,972.19	6.25000000	1,066,458.19	0.00	0.00	0.00	0.00	1,066,458.19	0.00
A-5	03/01/2007	03/31/2007	30/360	206,762,360.00	6.25000000	1,076,887.29	0.00	0.00	0.00	0.00	1,076,887.29	0.00
A-6	03/01/2007	03/31/2007	30/360	46,885,000.00	6.25000000	244,192.71	0.00	0.00	0.00	0.00	244,192.71	0.00
A-7	03/01/2007	03/31/2007	30/360	1,251,493.31 ¹	6.25000000	6,518.19	0.00	0.00	0.00	0.00	6,518.19	0.00
A-V	03/01/2007	03/31/2007	30/360	525,540,028.50 ¹	0.35633506	156,056.95	0.00	0.00	0.00	0.00	156,056.95	0.00
M-1	03/01/2007	03/31/2007	30/360	16,623,736.69	6.25000000	86,581.96	0.00	0.00	0.00	0.00	86,581.96	0.00
M-2	03/01/2007	03/31/2007	30/360	5,630,562.48	6.25000000	29,325.85	0.00	0.00	0.00	0.00	29,325.85	0.00
M-3	03/01/2007	03/31/2007	30/360	4,289,909.55	6.25000000	22,343.28	0.00	0.00	0.00	0.00	22,343.28	0.00
B-1	03/01/2007	03/31/2007	30/360	2,681,205.96	6.25000000	13,964.61	0.00	0.00	0.00	0.00	13,964.61	0.00
B-2	03/01/2007	03/31/2007	30/360	2,145,004.73	6.25000000	11,171.90	0.00	0.00	0.00	0.00	11,171.90	0.00
B-3	03/01/2007	03/31/2007	30/360	2,145,043.36	6.25000000	11,172.10	0.00	0.00	0.00	0.00	11,172.10	0.00
Deal Totals				523,210,127.62		2,881,109.69	0.00	0.00	0.00	0.00	2,881,109.69	0.00

1. Notional Balance

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	4,390.64	4,390.64	0.00	0	0.00	109,945.97	28,009.80	126,842.25	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
Deal Totals	Count	1,983	1,950	N/A	299	27	0	0	0	1,923
	Balance/Amount	536,743,545.51	525,540,028.50	244,423.07	225,284.84	12,517,487.40	N/A	0.00	0.00	512,552,833.19

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	6.89991159	6.89450774	356.58	354.85	6.57862665	6.57322726	6.57862665	N/A	N/A

C. Constant Prepayment Rate

	1 Month CPR	3 Month CPR	6 Month CPR	12 Month CPR	Life CPR
Deal Totals	25.52%	16.38%			16.38%

Ending Weighted Average Months to Maturity has been revised

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

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	1,854	492,755,685.08	0	0.00	0	0.00	0	0.00	0.00	1,854	492,755,685.08
30 days	58	15,640,078.13	0	0.00	0	0.00	0	0.00	0.00	58	15,640,078.13
60 days	7	2,994,508.01	0	0.00	0	0.00	0	0.00	0.00	7	2,994,508.01
90 days	3	587,361.97	0	0.00	0	0.00	0	0.00	0.00	3	587,361.97
120 days	1	575,200.00	0	0.00	0	0.00	0	0.00	0.00	1	575,200.00
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	1,923	512,552,833.19	0	0.00	0	0.00	0	0.00	0.00	1,923	512,552,833.19
Current	96.41%	96.14%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	96.41%	96.14%
30 days	3.02%	3.05%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.02%	3.05%
60 days	0.36%	0.58%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.36%	0.58%
90 days	0.16%	0.11%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.16%	0.11%
120 days	0.05%	0.11%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.05%	0.11%
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	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%

11. Delinquency Data

	Totals			Totals			Totals			Totals				
	Count % Count	Balance % Balance												
1 Month	58	15,640,078.13	13 Months	0	0.00	25 Months	0	0.00	37 Months	0	0.00	49 Months	0	0.00
	3.02%	3.05%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
2 Months	7	2,994,508.01	14 Months	0	0.00	26 Months	0	0.00	38 Months	0	0.00	50 Months	0	0.00
	0.36%	0.58%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	
3 Months	3	587,361.97	15 Months	0	0.00	27 Months	0	0.00	39 Months	0	0.00	51 Months	0	0.00
	0.16%	0.11%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	
4 Months	1	575,200.00	16 Months	0	0.00	28 Months	0	0.00	40 Months	0	0.00	52 Months	0	0.00
	0.05%	0.11%		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%	
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%	
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%	
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%	
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%	
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%	
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%	
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%	

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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 ¹	0.00	0.00
	Net Loss % ²	0.00%	0.00%

¹ Total Realized Loss less Subsequent Recoveries

² 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	5,367,435.00	16,102,306.00	179,437.00

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Residential Accredit Loans Inc, 2007-QS2

April 25, 2007

15. Distribution Percentages

	Beginning Current Super Senior Percentage	Beginning Current Senior Support Percentage	Beginning Current Senior Percentage	Beginning Current Senior Accelerated Percentage
	0.00000000%	0.00000000%	93.59426337%	100.00000000%
	Ending Percentage			
M-1	3.25640223%			
M-2	1.10296359%			
M-3	0.84034482%			
Class M Total:	5.19971064%			
B-1	0.52521796%			
B-2	0.42018220%			
B-3	0.42018976%			
Class B Total:	1.36558992%			

Ending Percentage uses Beginning Certificate Principal Balance

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, 2007-QS2

April 25, 2007

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: 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-QS2
April 25, 2007

Cash Flow Received and Uses of Funds

<i>Cash Flow Received</i>	<i>Amount</i>
Principal and Interest Payments	15,891,924.17
Prepayment Premium	0.00
Liquidation and Insurance Proceeds	0.00
Subsequent Recoveries	0.00
Repurchase Proceeds	0.00
Other Deposits/Adjustments (including Derivative Payment)	4,390.64
Total Deposits	15,896,314.81
<i>Uses of Funds</i>	<i>Amount</i>
Transfer to Certificate Account	15,868,305.00
Reimbursed Advances and Expenses	0.00
Master Servicing Compensation	28,009.80
Derivative Payment	0.00
Total Withdrawals	15,896,314.80
Ending Balance	0.00