

Distribution Information	Deal Information
1. Distribution Summary	Deal Name: Residential Asset Securities Corp, 2007-KS1
2. Factor Summary	Asset Type: Home Equity Mortgage Asset Backed Pass-Through Certificates
3. Components Information <i>(Not Applicable)</i>	Closing Date: 02/08/2007
4. Interest Summary	First Distribution Date: 02/25/2007
5. Other Income Detail	Determination Date: 05/21/2007
6. Interest Shortfalls, Compensation and Expenses	Distribution Date: 05/25/2007
7. Prepayment Interest and Basis Risk/Net WAC Shortfall Amounts	Record Date:
8. Collateral Summary	Book-Entry: 05/24/2007
9. Repurchase Information	Definitive: 04/30/2007
10. Loan Status Report (Delinquencies)	Trustee: Us Bank, Inc.
11. Deal Delinquencies (30 Day Buckets)	Main Telephone: 651-495-7000
12. Loss Mitigation and Servicing Modifications	GMAC-RFC
13. Losses and Recoveries	Bond Administrator: Perry Bons
14. Credit Enhancement Report	Telephone: 818-260-1441
15. Distribution Percentages <i>(Not Applicable)</i>	Pool(s) : 40475,40476
16. Overcollateralization Summary	
17. Excess Cash Flow, Overcollateralization Provisions and Derivative Amounts	
18. Performance Tests	
19. Lender Paid Mortgage Insurance <i>(Not Applicable)</i>	
20. Comments	

# Statement to Certificateholder

Residential Asset Securities Corp, 2007-KS1

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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	74924SAA4	172,312,000.00	163,306,467.93	5.38000000	3,971,019.49	732,157.33	4,703,176.82	0.00	0.00	0.00	159,335,448.44
A-2	74924SAB2	51,417,000.00	51,417,000.00	5.42000000	0.00	232,233.45	232,233.45	0.00	0.00	0.00	51,417,000.00
A-3	74924SAC0	79,455,000.00	79,455,000.00	5.47000000	0.00	362,182.38	362,182.38	0.00	0.00	0.00	79,455,000.00
A-4	74924SAD8	29,316,000.00	29,316,000.00	5.54000000	0.00	135,342.20	135,342.20	0.00	0.00	0.00	29,316,000.00
M-1S	74924SAE6	16,074,000.00	16,074,000.00	5.56000000	0.00	74,476.20	74,476.20	0.00	0.00	0.00	16,074,000.00
M-2S	74924SAF3	14,382,000.00	14,382,000.00	5.59000000	0.00	66,996.15	66,996.15	0.00	0.00	0.00	14,382,000.00
M-3S	74924SAG1	8,462,000.00	8,462,000.00	5.63000000	0.00	39,700.88	39,700.88	0.00	0.00	0.00	8,462,000.00
M-4	74924SAH9	7,826,000.00	7,826,000.00	5.69000000	0.00	37,108.28	37,108.28	0.00	0.00	0.00	7,826,000.00
M-5	74924SAJ5	7,614,000.00	7,614,000.00	5.70000000	0.00	36,166.50	36,166.50	0.00	0.00	0.00	7,614,000.00
M-6	74924SAK2	6,768,000.00	6,768,000.00	5.77000000	0.00	32,542.80	32,542.80	0.00	0.00	0.00	6,768,000.00
M-7	74924SAL0	6,768,000.00	6,768,000.00	6.27000000	0.00	35,362.80	35,362.80	0.00	0.00	0.00	6,768,000.00
M-8	74924SAM8	4,864,000.00	4,864,000.00	6.87000000	0.00	27,846.40	27,846.40	0.00	0.00	0.00	4,864,000.00
M-9	74924SAN6	4,441,000.00	4,441,000.00	7.32000000	0.00	27,090.10	27,090.10	0.00	0.00	0.00	4,441,000.00
B	74924SAP1	5,922,000.00	5,922,000.00	7.32000000	0.00	36,124.20	36,124.20	0.00	0.00	0.00	5,922,000.00
SB		7,407,359.83	7,402,996.30	0.00000000	0.00	917,620.83	917,620.83	0.00	0.00	0.00	7,402,996.30
R		0.00	0.00	0.00000000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Deal Totals</b>		<b>423,028,359.83</b>	<b>414,018,464.23</b>		<b>3,971,019.49</b>	<b>2,792,950.50</b>	<b>6,763,969.99</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>410,047,444.74</b>

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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	74924SAA4	947.73705795	23.04551912	4.24902114	27.29454025	0.00000000	0.00000000	924.69153884
A-2	74924SAB2	1,000.00000000	0.00000000	4.51666667	4.51666667	0.00000000	0.00000000	1,000.00000000
A-3	74924SAC0	1,000.00000000	0.00000000	4.55833340	4.55833340	0.00000000	0.00000000	1,000.00000000
A-4	74924SAD8	1,000.00000000	0.00000000	4.61666667	4.61666667	0.00000000	0.00000000	1,000.00000000
M-1S	74924SAE6	1,000.00000000	0.00000000	4.63333333	4.63333333	0.00000000	0.00000000	1,000.00000000
M-2S	74924SAF3	1,000.00000000	0.00000000	4.65833333	4.65833333	0.00000000	0.00000000	1,000.00000000
M-3S	74924SAG1	1,000.00000000	0.00000000	4.69166627	4.69166627	0.00000000	0.00000000	1,000.00000000
M-4	74924SAH9	1,000.00000000	0.00000000	4.74166624	4.74166624	0.00000000	0.00000000	1,000.00000000
M-5	74924SAJ5	1,000.00000000	0.00000000	4.75000000	4.75000000	0.00000000	0.00000000	1,000.00000000
M-6	74924SAK2	1,000.00000000	0.00000000	4.80833333	4.80833333	0.00000000	0.00000000	1,000.00000000
M-7	74924SAL0	1,000.00000000	0.00000000	5.22500000	5.22500000	0.00000000	0.00000000	1,000.00000000
M-8	74924SAM8	1,000.00000000	0.00000000	5.72500000	5.72500000	0.00000000	0.00000000	1,000.00000000
M-9	74924SAN6	1,000.00000000	0.00000000	6.10000000	6.10000000	0.00000000	0.00000000	1,000.00000000
B	74924SAP1	1,000.00000000	0.00000000	6.10000000	6.10000000	0.00000000	0.00000000	1,000.00000000
SB	<sup>1</sup>							
R		0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000

<sup>1</sup> Factors not reported for OC Classes

<b>Deal Factor :</b>	96.93143148%
<b>Group I Factor :</b>	98.04056274%
<b>Group II Factor :</b>	96.48025089%

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## 4. Interest Summary

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

Class	Accrual Period		Accrual Methodology	Beginning Notional/Principal Balance	Pass-Through Rate	Optimal Interest Amount	Interest Loss	Deferred Interest	Interest Shortfall Amount	Other Income	Interest Distribution (1)-(2)-(3)-(4)+(5)=(6)	Accrued Certificate Interest Remaining Unpaid
	Start	End				(1)	(2)	(3)	(4)	(5)	(6)	
A-1	04/25/2007	05/24/2007	Actual/360	163,306,467.93	5.38000000	732,157.33	0.00	0.00	0.00	0.00	732,157.33	0.00
A-2	04/25/2007	05/24/2007	Actual/360	51,417,000.00	5.42000000	232,233.45	0.00	0.00	0.00	0.00	232,233.45	0.00
A-3	04/25/2007	05/24/2007	Actual/360	79,455,000.00	5.47000000	362,182.38	0.00	0.00	0.00	0.00	362,182.38	0.00
A-4	04/25/2007	05/24/2007	Actual/360	29,316,000.00	5.54000000	135,342.20	0.00	0.00	0.00	0.00	135,342.20	0.00
M-1S	04/25/2007	05/24/2007	Actual/360	16,074,000.00	5.56000000	74,476.20	0.00	0.00	0.00	0.00	74,476.20	0.00
M-2S	04/25/2007	05/24/2007	Actual/360	14,382,000.00	5.59000000	66,996.15	0.00	0.00	0.00	0.00	66,996.15	0.00
M-3S	04/25/2007	05/24/2007	Actual/360	8,462,000.00	5.63000000	39,700.88	0.00	0.00	0.00	0.00	39,700.88	0.00
M-4	04/25/2007	05/24/2007	Actual/360	7,826,000.00	5.69000000	37,108.28	0.00	0.00	0.00	0.00	37,108.28	0.00
M-5	04/25/2007	05/24/2007	Actual/360	7,614,000.00	5.70000000	36,166.50	0.00	0.00	0.00	0.00	36,166.50	0.00
M-6	04/25/2007	05/24/2007	Actual/360	6,768,000.00	5.77000000	32,542.80	0.00	0.00	0.00	0.00	32,542.80	0.00
M-7	04/25/2007	05/24/2007	Actual/360	6,768,000.00	6.27000000	35,362.80	0.00	0.00	0.00	0.00	35,362.80	0.00
M-8	04/25/2007	05/24/2007	Actual/360	4,864,000.00	6.87000000	27,846.40	0.00	0.00	0.00	0.00	27,846.40	0.00
M-9	04/25/2007	05/24/2007	Actual/360	4,441,000.00	7.32000000	27,090.10	0.00	0.00	0.00	0.00	27,090.10	0.00
B	04/25/2007	05/24/2007	Actual/360	5,922,000.00	7.32000000	36,124.20	0.00	0.00	0.00	0.00	36,124.20	0.00
SB	04/01/2007	04/30/2007	Actual/360	7,402,996.30	0.00000000	0.00	0.00	0.00	0.00	917,620.83	917,620.83	0.00
<b>Deal Totals</b>				<b>414,018,464.23</b>		<b>1,875,329.67</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>917,620.83</b>	<b>2,792,950.50</b>	<b>0.00</b>

## Current Index Rates

Index Type	Rate	Classes
USLIB TEL 25 -2BD	5.32000000	A-1, A-2, A-3, B, M-1S, M-3S, M-5, M-7, M-8, M-6, M-4, M-2S, M-9, A-4

## 5. Other Income Detail

Class	Prepayment Charges	Remaining Excess Cash Flow and OC Release Amount	Other Income Distribution
	(1)	(2)	(1) + (2) = (3)
SB	36,274.70	881,346.13	917,620.83
<b>Deal Totals</b>	<b>36,274.70</b>	<b>881,346.13</b>	<b>917,620.83</b>

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## 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	6,450.99	9,716.26	-3,265.27	0	0.00	45,170.37	0.00	9,097.32	0.00	0.00	0.00
Group II	9,716.26	6,450.99	3,265.27	0	0.00	109,152.92	5,893.13	70,295.18	0.00	0.00	0.00
<b>Deal Totals</b>	<b>16,167.25</b>	<b>16,167.25</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>154,323.29</b>	<b>5,893.13</b>	<b>79,392.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

## 7. Prepayment Interest and Basis Risk/Net WAC Shortfall Amounts

### (A) Prepayment Interest Shortfall Amounts

Class	Current Period	Prior Unpaid	Prior Unpaid Accrued Interest	Total Paid	Remaining Unpaid (1)+(2)+(3)-(4)=(5)
	(1)	(2)	(3)	(4)	(5)
A-1	0.00	0.00	0.00	0.00	0.00
A-2	0.00	0.00	0.00	0.00	0.00
A-3	0.00	0.00	0.00	0.00	0.00
A-4	0.00	0.00	0.00	0.00	0.00
M-1S	0.00	0.00	0.00	0.00	0.00
M-2S	0.00	0.00	0.00	0.00	0.00
M-3S	0.00	0.00	0.00	0.00	0.00
M-4	0.00	0.00	0.00	0.00	0.00
M-5	0.00	0.00	0.00	0.00	0.00
M-6	0.00	0.00	0.00	0.00	0.00
M-7	0.00	0.00	0.00	0.00	0.00
M-8	0.00	0.00	0.00	0.00	0.00
M-9	0.00	0.00	0.00	0.00	0.00
B	0.00	0.00	0.00	0.00	0.00
SB	0.00	0.00	0.00	0.00	0.00
R	0.00	0.00	0.00	0.00	0.00

<b>Deal Totals</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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### (B) Basis Risk/Net WAC Shortfall Amounts

Current Period Uncompensated	Prior Unpaid	Prior Unpaid Accrued Interest	Total Paid	Remaining Unpaid (1)+(2)+(3)-(4)=(5)
(1)	(2)	(3)	(4)	(5)
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00

<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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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	1,191	1,181	N/A	165	12	0	0	0	1,169
	Balance/Amount	122,323,100.18	121,289,347.67	66,510.06	8,919.52	1,287,662.31	N/A	0.00	0.00	119,926,255.78
Group II	Count	1,584	1,553	N/A	169	14	0	0	0	1,539
	Balance/Amount	300,705,259.65	292,729,116.56	113,685.42	31,601.08	2,462,641.10	N/A	0.00	0.00	290,121,188.96
Deal Totals	Count	2,775	2,734	N/A	334	26	0	0	0	2,708
	Balance/Amount	423,028,359.83	414,018,464.23	180,195.48	40,520.60	3,750,303.41	N/A	0.00	0.00	410,047,444.74

### B. Weighted Averages

	Beginning Weighted Average Gross Mortgage Rate	Ending Weighted Average Gross Mortgage Rate	Ending Weighted Average Remaining Amortization Term	Ending Weighted Average Months to Maturity	Beginning Weighted Average Net Mortgage Rate	Ending Weighted Average Net Mortgage Rate	Beginning Weighted Average Unmodified Net Mortgage Rate	Net Weighted Average Cap Rate	Weighted Average Net Rate
Group I	8.86490236	8.85851949	380.14	336.43	8.36484409	8.35846971	8.36484409	7.99000828	7.99000828
Group II	8.33457839	8.33820594	405.54	353.44	7.83469886	7.83832742	7.83469886	7.99000828	7.99000828
Deal Totals	8.48994018	8.49038164	398.11	348.46	7.99000828	7.99045303	7.99000828	N/A	N/A

### C. Constant Prepayment Rate

	1 Month CPR	3 Month CPR	6 Month CPR	12 Month CPR	Life CPR
Group-I	12.11%	6.58%			5.15%
Group-II	9.76%	12.40%			9.78%
Deal Totals	10.45%	10.74%			8.45%

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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>

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## 10. Loan Status Report

Delinquency Calculation Method: Office of Thrift Supervision

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>	2,650	398,934,547.38	4	282,603.60	0	0.00	0	0.00	0.00	2,654	399,217,150.98
<b>30 days</b>	39	7,706,276.97	1	30,415.09	0	0.00	0	0.00	0.00	40	7,736,692.06
<b>60 days</b>	13	2,959,538.47	0	0.00	0	0.00	0	0.00	0.00	13	2,959,538.47
<b>90 days</b>	0	0.00	0	0.00	1	134,063.23	0	0.00	0.00	1	134,063.23
<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>2,702</b>	<b>409,600,362.82</b>	<b>5</b>	<b>313,018.69</b>	<b>1</b>	<b>134,063.23</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>2,708</b>	<b>410,047,444.74</b>
<b>Current</b>	97.86%	97.29%	0.15%	0.07%	0.00%	0.00%	0.00%	0.00%	0.00%	98.01%	97.36%
<b>30 days</b>	1.44%	1.88%	0.04%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	1.48%	1.89%
<b>60 days</b>	0.48%	0.72%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.48%	0.72%
<b>90 days</b>	0.00%	0.00%	0.00%	0.00%	0.04%	0.03%	0.00%	0.00%	0.00%	0.04%	0.03%
<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>99.78%</b>	<b>99.89%</b>	<b>0.18%</b>	<b>0.08%</b>	<b>0.04%</b>	<b>0.03%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>100.00%</b>	<b>100.00%</b>



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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	1,152	118,767,769.31	2	90,363.93	0	0.00	0	0.00	0.00	1,154	118,858,133.24
30 days	11	836,327.18	1	30,415.09	0	0.00	0	0.00	0.00	12	866,742.27
60 days	3	201,380.27	0	0.00	0	0.00	0	0.00	0.00	3	201,380.27
90 days	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
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	1,166	119,805,476.76	3	120,779.02	0	0.00	0	0.00	0.00	1,169	119,926,255.78

  

Current	98.55%	99.03%	0.17%	0.08%	0.00%	0.00%	0.00%	0.00%	0.00%	98.72%	99.11%
30 days	0.94%	0.70%	0.09%	0.03%	0.00%	0.00%	0.00%	0.00%	0.00%	1.03%	0.72%
60 days	0.26%	0.17%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.26%	0.17%
90 days	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
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	99.74%	99.90%	0.26%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%

**Statement to Certificateholder**

Residential Asset Securities Corp, 2007-KS1

May 25, 2007

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
<b>Current</b>	1,498	280,166,778.07	2	192,239.67	0	0.00	0	0.00	0.00	1,500	280,359,017.74
<b>30 days</b>	28	6,869,949.79	0	0.00	0	0.00	0	0.00	0.00	28	6,869,949.79
<b>60 days</b>	10	2,758,158.20	0	0.00	0	0.00	0	0.00	0.00	10	2,758,158.20
<b>90 days</b>	0	0.00	0	0.00	1	134,063.23	0	0.00	0.00	1	134,063.23
<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>1,536</b>	<b>289,794,886.06</b>	<b>2</b>	<b>192,239.67</b>	<b>1</b>	<b>134,063.23</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>1,539</b>	<b>290,121,188.96</b>

  

<b>Current</b>	97.34%	96.57%	0.13%	0.07%	0.00%	0.00%	0.00%	0.00%	0.00%	97.47%	96.64%
<b>30 days</b>	1.82%	2.37%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.82%	2.37%
<b>60 days</b>	0.65%	0.95%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.65%	0.95%
<b>90 days</b>	0.00%	0.00%	0.00%	0.00%	0.06%	0.05%	0.00%	0.00%	0.00%	0.06%	0.05%
<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>99.81%</b>	<b>99.89%</b>	<b>0.13%</b>	<b>0.07%</b>	<b>0.06%</b>	<b>0.05%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>100.00%</b>	<b>100.00%</b>

# Statement to Certificateholder

Residential Asset Securities Corp, 2007-KS1  
May 25, 2007

## 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	40	7,736,692.06	13 Months	0	0.00	25 Months	0	0.00	37 Months	0	0.00	49 Months	0	0.00
	1.48%	1.89%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
2 Months	13	2,959,538.47	14 Months	0	0.00	26 Months	0	0.00	38 Months	0	0.00	50 Months	0	0.00
	0.48%	0.72%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
3 Months	1	134,063.23	15 Months	0	0.00	27 Months	0	0.00	39 Months	0	0.00	51 Months	0	0.00
	0.04%	0.03%		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%

# Statement to Certificateholder

Residential Asset Securities Corp, 2007-KS1

May 25, 2007

## 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

Residential Asset Securities Corp, 2007-KS1

May 25, 2007

## 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	1	0	0	0	1
	Total Realized Loss	1,575.16	0.00	0.00	0.00	1,575.16
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	1	0	0	0	1
	Total Realized Loss	1,575.16	0.00	0.00	0.00	1,575.16

# Statement to Certificateholder

Residential Asset Securities Corp, 2007-KS1

May 25, 2007

## 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	1,575.16
	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	1,575.16
	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%	0.02%			0.02 %
	Constant Default Rate	0.00%	0.28%			0.21%
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%	0.01%			0.01 %
	Constant Default Rate	0.00%	0.08%			0.06%

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 Asset Securities Corp, 2007-KS1

May 25, 2007

## 14. Credit Enhancement Report

### Reserve Accounts

Description	Source	Beginning Balance	DEPOSITS		WITHDRAWALS		Ending Balance
			Investment Earnings	Other Deposits	Draws	Releases	
Supplemental Interest Trust		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
Swap Agreement	Bear, Stearns & Co., Inc.	06/25/2011	0.00	0.00
Yield Maintenance Agreement	Bear, Stearns & Co., Inc.	06/25/2011	0.00	0.00
Corridor Agreement Class A's	Bear, Stearns & Co., Inc.	07/25/2007	0.00	0.00
Corridor Agreement Class M's & B	Bear, Stearns & Co., Inc.	07/25/2007	0.00	0.00

## 16. Overcollateralization Summary

	Prior Required Overcollateralization Amount	Beginning Overcollateralization Amount	Overcollateralization Increase/(Reduction) Amount	Ending Overcollateralization Amount	Current Required Overcollateralization Amount
Deal Total	7,402,996.30	7,402,996.30	0.00	7,402,996.30	7,402,996.30

# Statement to Certificateholder

Residential Asset Securities Corp, 2007-KS1

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## 17. Excess Cashflow, Overcollateralization and Derivative Amounts

Excess Cashflow and Derivative Summary	
(1) Scheduled Unmodified Net Interest	2,756,675.80
(2) Interest Losses	0.00
(3) Subsequent Recoveries	0.00
(4) Interest Adjustment Amount	0.00
(5) Yield Maintenance/Corridor/Swap Payment Amount - IN	0.00
(6) Yield Maintenance/Corridor/Swap Payment Amount - OUT	0.00
(7) Certificate Interest Amount	1,875,329.67
(8) OC Reduction Amount	0.00
(9) Excess Cashflow Prior to OC Provisions	881,346.13

Overcollateralization and Derivative Amounts	
Excess Cashflow Prior to OC Provisions	881,346.13
(1) Basis Risk Shortfall covered by Yield Maintenance Agreement	0.00
(2) Unreimbursed Principal Portion of Realized Losses	0.00
(3) Principal Portion of Realized Losses	0.00
(4) Overcollateralization Increase	0.00
(5) Prepayment Interest Shortfall	0.00
(6) Unpaid PPIS With Accrued Interest	0.00
(7) Basis Risk Shortfall Carry-Forward Amount	0.00
(8) Relief Act Shortfall	0.00
(9) Unreimbursed Realized Losses	0.00
(10) Swap Termination Payment Amount	0.00
(11) To Class SB Certificates	881,346.13



# Statement to Certificateholder

Residential Asset Securities Corp, 2007-KS1

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## 18. Performance Tests

Senior Balance Test	
Senior Certificate Beginning Balance - Actual Value	323,494,467.93
Zero Balance	0.00
Senior Certificate Beginning Balance = 0.00	False
Current Distribution Date >= Target Distribution	
Current Distribution Period	4
StepDownTarget Distribution Period	37
Current Distribution Date >= Target Distribution Date	False
Stepdown Date - Senior Enhancement Test	
Current Senior Enhancement Percent - Actual value	22.07646900%
Specified Senior Enhancement Percent - Target value	42.80000000%
Senior Enhance Pct >= Specified Senior Enhance Pct (Actual End Balance <= Target End Balance)	False
StepDown Date and Senior Enhancement pass	
Current Distribution Date >= Target Distribution Date	False
Senior Enhance Pct >= Specified Senior Enhance Pct (Actual End Balance <= Target End Balance)	False
After StepDown Date and Senior Enh Percent >= Target Percent	False
StepDown Date has occurred	
Senior Certificate Beginning Balance = 0.00	False
After StepDown Date and Senior Enh Percent >= Target Percent	False
Stepdown Date has occurred	False
Sixty-Plus Delinquency Percentage >= Target %	
3-Month Average Sixty-Plus Delinquency Percentage - Actual Value	0.26438000%
Senior Enhancement Delinquency Percentage - Target Value	8.25218400%
Sixty-Plus Delinquency Percentage >= Senior Enhancement Delinquency Percentage Target	False

# Statement to Certificateholder

Residential Asset Securities Corp, 2007-KS1

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Trigger Event clause (b) - Realized Loss Test	
Aggregate Realized Loss Percentage - Actual Value	0.00037200%
Scheduled Loss Target Percent	99,999.00000000%
Aggregate Realized Loss Percentage >= Scheduled Loss Percent	False
Trigger Event is in effect?	
Sixty-Plus Delinquency Percentage >= Senior Enhancement Delinquency Percentage Target	False
Aggregate Realized Loss Percentage >= Scheduled Loss Percent	False
Trigger Event is in effect	False
Stepdown Date and Trigger Event in effect	
Stepdown Date has occurred	False
Trigger Event is in effect	False
Trigger Event is in effect on or after StepDown Date	False

## 20. Comments

### 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 Asset Securities Corp., 2007-KS1

May 25, 2007

Cash Flow Received and Uses of Funds

<i>Cash Flow Received</i>	<i>Amount</i>
Principal and Interest Payments	6,717,421.17
Prepayment Premium	36,274.70
Liquidation and Insurance Proceeds	0.00
Subsequent Recoveries	0.00
Repurchase Proceeds	0.00
Other Deposits/Adjustments (including Derivatives Payment)	16,167.25
Total Deposits	6,769,863.12
<i>Uses of Funds</i>	<i>Amount</i>
Transfer to Certificate Account	6,763,969.99
Reimbursed Advances and Expenses	0.00
Master Servicing Compensation	5,893.13
Derivatives Payment	0.00
Total Withdrawals	6,769,863.12
Ending Balance	0.00