

**Statement to Certificateholder
Restated**

Distribution Information	Deal Information
1. Distribution Summary	Deal Name: Residential Accredit Loans Inc, 2007-QA1
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	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	Distribution Date: 04/25/2007
8. Collateral Summary	Record Date:
9. Repurchase Information	Book-Entry: 04/24/2007
10. Loan Status Report (Delinquencies)	Definitive: 03/30/2007
11. Deal Delinquencies (30 Day Buckets)	Trustee: Deutsche Bank Trust Company Americas
12. Loss Mitigation and Servicing Modifications	Main Telephone: 714-247-6000
13. Losses and Recoveries	GMAC-RFC
14. Credit Enhancement Report	Bond Administrator: Nicholas Gisler
15. Distribution Percentages <i>(Not Applicable)</i>	Telephone: 818-260-1628
16. Overcollateralization Summary	Pool(s) : 40461
17. Excess Cash Flow, Overcollateralization Provisions and Derivative Amounts	
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	74923GAA1	129,495,000.00	126,085,426.53	5.46000000	4,803,952.93	573,688.69	5,377,641.62	0.00	0.00	0.00	121,281,473.60
A-2	74923GAB9	13,670,000.00	13,670,000.00	5.57000000	0.00	63,451.58	63,451.58	0.00	0.00	0.00	13,670,000.00
A-3	74923GAC7	220,879,000.00	215,618,613.89	5.49000000	7,411,674.08	986,455.16	8,398,129.24	0.00	0.00	0.00	208,206,939.81
A-4	74923GAD5	24,542,000.00	23,957,515.30	5.54000000	823,515.61	110,603.86	934,119.47	0.00	0.00	0.00	23,133,999.69
M-1	74923GAE3	10,329,000.00	10,329,000.00	5.60000000	0.00	48,202.00	48,202.00	0.00	0.00	0.00	10,329,000.00
M-2	74923GAF0	6,197,000.00	6,197,000.00	5.72000000	0.00	29,539.03	29,539.03	0.00	0.00	0.00	6,197,000.00
M-3	74923GAG8	1,446,000.00	1,446,000.00	6.17000000	0.00	7,434.85	7,434.85	0.00	0.00	0.00	1,446,000.00
M-4	74923GAH6	1,446,000.00	1,446,000.00	6.37000000	0.00	7,675.85	7,675.85	0.00	0.00	0.00	1,446,000.00
M-5	74923GAJ2	2,065,000.00	2,065,000.00	6.56142724	0.00	12,424.42	12,424.42	0.00	0.00	0.00	2,065,000.00
SB	74923GAK9	3,101,286.96	3,098,777.15	0.00000000	0.00	391,145.83	391,145.83	0.00	0.00	0.00	3,098,777.15
R-1	74923GAL7	0.00	0.00	0.00000000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R-X	74923GAM5	0.00	0.00	0.00000000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deal Totals		413,170,286.96	403,913,332.87		13,039,142.62	2,230,621.27	15,269,763.89	0.00	0.00	0.00	390,874,190.25

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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	74923GAA1	973.67023074	37.09759396	4.43019954	41.52779351	0.00000000	0.00000000	936.57263678
A-2	74923GAB9	1,000.00000000	0.00000000	4.64166642	4.64166642	0.00000000	0.00000000	1,000.00000000
A-3	74923GAC7	976.18430856	33.55535873	4.46604322	38.02140194	0.00000000	0.00000000	942.62894983
A-4	74923GAD5	976.18430853	33.55535857	4.50671746	38.06207603	0.00000000	0.00000000	942.62894996
M-1	74923GAE3	1,000.00000000	0.00000000	4.66666667	4.66666667	0.00000000	0.00000000	1,000.00000000
M-2	74923GAF0	1,000.00000000	0.00000000	4.76666613	4.76666613	0.00000000	0.00000000	1,000.00000000
M-3	74923GAG8	1,000.00000000	0.00000000	5.14166667	5.14166667	0.00000000	0.00000000	1,000.00000000
M-4	74923GAH6	1,000.00000000	0.00000000	5.30833333	5.30833333	0.00000000	0.00000000	1,000.00000000
M-5	74923GAJ2	1,000.00000000	0.00000000	6.01666828	6.01666828	0.00000000	0.00000000	1,000.00000000
SB ¹	74923GAK9							
R-1	74923GAL7	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
R-X	74923GAM5	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000

¹ Factors not reported for OC Classes

Deal Factor :	94.60365437%
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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	03/26/2007	04/24/2007	Actual/360	126,085,426.53	5.46000000	573,688.69	0.00	0.00	0.00	0.00	573,688.69	0.00
A-2	03/26/2007	04/24/2007	Actual/360	13,670,000.00	5.57000000	63,451.58	0.00	0.00	0.00	0.00	63,451.58	0.00
A-3	03/26/2007	04/24/2007	Actual/360	215,618,613.89	5.49000000	986,455.16	0.00	0.00	0.00	0.00	986,455.16	0.00
A-4	03/26/2007	04/24/2007	Actual/360	23,957,515.30	5.54000000	110,603.86	0.00	0.00	0.00	0.00	110,603.86	0.00
M-1	03/26/2007	04/24/2007	Actual/360	10,329,000.00	5.60000000	48,202.00	0.00	0.00	0.00	0.00	48,202.00	0.00
M-2	03/26/2007	04/24/2007	Actual/360	6,197,000.00	5.72000000	29,539.03	0.00	0.00	0.00	0.00	29,539.03	0.00
M-3	03/26/2007	04/24/2007	Actual/360	1,446,000.00	6.17000000	7,434.85	0.00	0.00	0.00	0.00	7,434.85	0.00
M-4	03/26/2007	04/24/2007	Actual/360	1,446,000.00	6.37000000	7,675.85	0.00	0.00	0.00	0.00	7,675.85	0.00
M-5	03/26/2007	04/24/2007	Actual/360	2,065,000.00	6.56142724	12,424.42	0.00	0.00	0.00	0.00	12,424.42	0.00
SB	03/01/2007	03/31/2007	Actual/360	3,098,777.15	0.00000000	0.00	0.00	0.00	0.00	391,145.83	391,145.83	0.00
Deal Totals				403,913,332.87		1,839,475.44	0.00	0.00	0.00	391,145.83	2,230,621.27	0.00

Current Index Rates

Index Type	Rate	Classes
BTLIB TEL 25 -2BD	5.32000000	A-1, A-2, A-3, M-1, M-3, M-5, M-4, M-2, 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	0.00	391,145.83	391,145.83
Deal Totals	0.00	391,145.83	391,145.83

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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	1,155	1,130	N/A	143	27	0	1	0	1,102
	Balance/Amount	413,170,286.96	403,913,332.87	38,162.55	16,964.25	12,616,015.82	N/A	368,000.00	0.00	390,874,190.25

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	6.87433046	6.85895072	357.94	355.52	6.56142724	6.54672024	6.56142724	N/A	N/A

C. Constant Prepayment Rate

	1 Month CPR	3 Month CPR	6 Month CPR	12 Month CPR	Life CPR
Deal Totals	32.47%	19.80%			19.80%

Ending Weighted Average Months to Maturity has been revised.
Net WAC Cap Rate: 6.561427%

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	1	0	0	1
	Scheduled Balance	368,000.00	0.00	0.00	368,000.00

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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	1,027	363,557,222.92	0	0.00	0	0.00	0	0.00	0.00	1,027	363,557,222.92
30 days	52	17,835,058.72	0	0.00	0	0.00	0	0.00	0.00	52	17,835,058.72
60 days	13	5,307,922.42	0	0.00	0	0.00	0	0.00	0.00	13	5,307,922.42
90 days	9	3,493,986.21	0	0.00	0	0.00	0	0.00	0.00	9	3,493,986.21
120 days	1	679,999.98	0	0.00	0	0.00	0	0.00	0.00	1	679,999.98
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	1,102	390,874,190.25	0	0.00	0	0.00	0	0.00	0.00	1,102	390,874,190.25
Current	93.19%	93.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	93.19%	93.01%
30 days	4.72%	4.56%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	4.72%	4.56%
60 days	1.18%	1.36%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.18%	1.36%
90 days	0.82%	0.89%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.82%	0.89%
120 days	0.09%	0.17%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.09%	0.17%
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	52	17,835,058.72	13 Months	0	0.00	25 Months	0	0.00	37 Months	0	0.00	49 Months	0	0.00
	4.72%	4.56%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
2 Months	13	5,307,922.42	14 Months	0	0.00	26 Months	0	0.00	38 Months	0	0.00	50 Months	0	0.00
	1.18%	1.36%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
3 Months	9	3,493,986.21	15 Months	0	0.00	27 Months	0	0.00	39 Months	0	0.00	51 Months	0	0.00
	0.82%	0.89%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
4 Months	1	679,999.98	16 Months	0	0.00	28 Months	0	0.00	40 Months	0	0.00	52 Months	0	0.00
	0.09%	0.17%		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
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

14. Credit Enhancement Report

Reserve Accounts

Description	Source	Beginning Balance	DEPOSITS		WITHDRAWALS		Ending Balance
			Investment Earnings	Other Deposits	Draws	Releases	
Supplemental Interest Trust Account		0.00	0.00	22,081.32	22,081.32	0.00	0.00

Hedge Agreements

Description	Provider	Termination Date	Amount Received From Provider	Amount Paid to Provider
Swap Agreement	Bear, Stearns & Co., Inc.	01/25/2012	1,678,180.49	1,656,099.17

16. Overcollateralization Summary

	Prior Required Overcollateralization Amount	Beginning Overcollateralization Amount	Overcollateralization Increase/(Reduction) Amount	Ending Overcollateralization Amount	Current Required Overcollateralization Amount
Deal Total	3,098,777.15	3,098,777.15	0.00	3,098,777.15	3,098,777.15

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17. Excess Cashflow, Overcollateralization and Derivative Amounts

Excess Cashflow and Derivative Summary	
(1) Scheduled Unmodified Net Interest	2,208,539.95
(2) Interest Losses	0.00
(3) Subsequent Recoveries	0.00
(4) Interest Adjustment Amount	0.00
(5) Yield Maintenance/Swap Payment Amount - OUT	0.00
(6) Yield Maintenance/Swap Payment Amount - IN	22,081.32
(7) Certificate Interest Amount	1,838,342.15
(8) OC Reduction Amount	0.00
(9) Excess Cashflow Prior to OC Provisions	392,279.12

Overcollateralization and Derivative Amounts	
Excess Cashflow Prior to OC Provisions	392,279.12
(1) Unreimbursed Principal Portion of Realized Losses	0.00
(2) Principal Portion of Realized Losses	0.00
(3) Overcollateralization Increase	0.00
(4) Prepayment Interest Shortfall	0.00
(5) Unpaid PPIS With Accrued Interest	0.00
(6) Basis Risk Shortfall Carry-Forward Amount	1,133.29
(7) Relief Act Shortfall	0.00
(8) Unreimbursed Realized Losses	0.00
(9) Swap Termination Payment Amount	0.00
(10) To Class SB Certificates	391,145.83

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18. Performance Tests

Senior Balance Test	
Senior Certificate Beginning Balance - Actual Value	379,331,555.72
Zero Balance	0.00
Senior Certificate Beginning Balance = 0.00	False
Current Distribution Date >= Target Distribution	
Current Distribution Period	3
StepDownTarget Distribution Period	37
Current Distribution Date >= Target Distribution Date	False
Stepdown Date - Senior Enhancement Test	
Current Senior Enhancement Percent - Actual value	6.28892300%
Specified Senior Enhancement Percent - Target value	11.90000000%
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	1.31175500%
Senior Enhancement Delinquency Percentage - Target Value	2.51556900%
Sixty-Plus Delinquency Percentage >= Senior Enhancement Delinquency Percentage Target	False

Statement to Certificateholder

Residential Accredited Loans Inc, 2007-QA1

April 25, 2007

Trigger Event clause (b) - Realized Loss Test	
Aggregate Realized Loss Percentage - Actual Value	0.00000000%
Scheduled Loss Target Percent	0.20000000%
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

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-QA1
April 25, 2007

Cash Flow Received and Uses of Funds

<i>Cash Flow Received</i>	<i>Amount</i>
Principal and Interest Payments	14,865,912.48
Prepayment Premium	0.00
Liquidation and Insurance Proceeds	0.00
Subsequent Recoveries	0.00
Repurchase Proceeds	368,000.00
Other Deposits/Adjustments (including Derivatives Payment)	37,379.26
Total Deposits	15,271,291.74
<i>Uses of Funds</i>	<i>Amount</i>
Transfer to Certificate Account	15,269,763.89
Reimbursed Advances and Expenses	0.00
Master Servicing Compensation	1,527.85
Derivatives Payment	0.00
Total Withdrawals	15,271,291.74
Ending Balance	0.00