

Distribution Information	Deal Information																														
<ol style="list-style-type: none"> <li>1. Distribution Summary</li> <li>2. Factor Summary</li> <li>3. Components Information <i>(Not Applicable)</i></li> <li>4. Interest Summary</li> <li>5. Other Income Detail</li> <li>6. Interest Shortfalls, Compensation and Expenses</li> <li>7. Prepayment Interest and Basis Risk/Net WAC Shortfall Amounts</li> <li>8. Collateral Summary</li> <li>9. Repurchase Information</li> <li>10. Loan Status Report (Delinquencies)</li> <li>11. Deal Delinquencies (30 Day Buckets)</li> <li>12. Loss Mitigation and Servicing Modifications</li> <li>13. Losses and Recoveries</li> <li>14. Credit Enhancement Report</li> <li>15. Distribution Percentages <i>(Not Applicable)</i></li> <li>16. Overcollateralization Summary</li> <li>17. Excess Cash Flow, Overcollateralization Provisions and Derivative Amounts</li> <li>18. Performance Tests</li> <li>19. Lender Paid Mortgage Insurance <i>(Not Applicable)</i></li> <li>20. Comments</li> </ol>	<table> <tr> <td>Deal Name:</td><td>Residential Asset Securities Corp, 2007-KS2</td></tr> <tr> <td>Asset Type:</td><td>Home Equity Mortgage Asset Backed Pass-Through Certificates</td></tr> <tr> <td>Closing Date:</td><td>02/23/2007</td></tr> <tr> <td>First Distribution Date:</td><td>03/25/2007</td></tr> <tr> <td>Determination Date:</td><td>03/20/2007</td></tr> <tr> <td>Distribution Date:</td><td>03/26/2007</td></tr> <tr> <td>Record Date:</td><td></td></tr> <tr> <td>    Book-Entry:</td><td>03/23/2007</td></tr> <tr> <td>    Definitive:</td><td>02/28/2007</td></tr> <tr> <td>Trustee:</td><td>Us Bank, Inc.</td></tr> <tr> <td>Main Telephone:</td><td>651-495-7000</td></tr> <tr> <td>GMAC-RFC</td><td></td></tr> <tr> <td>Bond Administrator:</td><td>Perry Bons</td></tr> <tr> <td>Telephone:</td><td>818-260-1441</td></tr> <tr> <td>Pool(s) :</td><td>40480,40479,40482,40481</td></tr> </table>	Deal Name:	Residential Asset Securities Corp, 2007-KS2	Asset Type:	Home Equity Mortgage Asset Backed Pass-Through Certificates	Closing Date:	02/23/2007	First Distribution Date:	03/25/2007	Determination Date:	03/20/2007	Distribution Date:	03/26/2007	Record Date:		Book-Entry:	03/23/2007	Definitive:	02/28/2007	Trustee:	Us Bank, Inc.	Main Telephone:	651-495-7000	GMAC-RFC		Bond Administrator:	Perry Bons	Telephone:	818-260-1441	Pool(s) :	40480,40479,40482,40481
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# Statement to Certificateholder

Residential Asset Securities Corp, 2007-KS2

March 26, 2007

## 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-I-1	74924WAA5	316,000,000.00	316,000,000.00	5.39000000	6,211,464.23	1,466,678.89	7,678,143.12	0.00	0.00	0.00	309,788,535.77
A-I-2	74924WAB3	104,100,000.00	104,100,000.00	5.44000000	0.00	487,650.67	487,650.67	0.00	0.00	0.00	104,100,000.00
A-I-3	74924WAC1	106,300,000.00	106,300,000.00	5.46000000	0.00	499,787.17	499,787.17	0.00	0.00	0.00	106,300,000.00
A-I-4	74924WAD9	65,200,000.00	65,200,000.00	5.54000000	0.00	311,040.22	311,040.22	0.00	0.00	0.00	65,200,000.00
A-II	74924WAE7	164,400,000.00	164,400,000.00	5.46000000	973,482.56	772,954.00	1,746,436.56	0.00	0.00	0.00	163,426,517.44
M-1	74924WAF4	42,000,000.00	42,000,000.00	5.58000000	0.00	201,810.00	201,810.00	0.00	0.00	0.00	42,000,000.00
M-2	74924WAG2	43,000,000.00	43,000,000.00	5.60000000	0.00	207,355.56	207,355.56	0.00	0.00	0.00	43,000,000.00
M-3	74924WAH0	20,000,000.00	20,000,000.00	5.64000000	0.00	97,133.33	97,133.33	0.00	0.00	0.00	20,000,000.00
M-4	74924WAJ6	18,000,000.00	18,000,000.00	5.75000000	0.00	89,125.00	89,125.00	0.00	0.00	0.00	18,000,000.00
M-5	74924WAK3	17,500,000.00	17,500,000.00	5.97000000	0.00	89,964.58	89,964.58	0.00	0.00	0.00	17,500,000.00
M-6	74924WAL1	15,500,000.00	15,500,000.00	6.12000000	0.00	81,685.00	81,685.00	0.00	0.00	0.00	15,500,000.00
M-7	74924WAM9	15,000,000.00	15,000,000.00	6.67000000	0.00	86,154.17	86,154.17	0.00	0.00	0.00	15,000,000.00
M-8	74924WAN7	13,000,000.00	13,000,000.00	7.32000000	0.00	81,943.33	81,943.33	0.00	0.00	0.00	13,000,000.00
M-9	74924WAP2	10,500,000.00	10,500,000.00	7.52372594	0.00	70,705.83	70,705.83	0.00	0.00	0.00	10,500,000.00
M-10	74924WAQ0	11,000,000.00	11,000,000.00	7.52372594	0.00	74,072.78	74,072.78	0.00	0.00	0.00	11,000,000.00
SB	74924WAR8	38,500,043.75	38,500,043.75	0.00000000	42.07	1,872,343.53	1,872,385.60	0.00	0.00	0.00	38,500,001.68
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>1,000,000,043.75</b>	<b>1,000,000,043.75</b>		<b>7,184,988.86</b>	<b>6,490,404.06</b>	<b>13,675,392.92</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>992,815,054.89</b>

# Statement to Certificateholder

Residential Asset Securities Corp, 2007-KS2

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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-I-1	74924WAA5	1,000.00000000	19.65653237	4.64138889	24.29792127	0.00000000	0.00000000	980.34346763
A-I-2	74924WAB3	1,000.00000000	0.00000000	4.68444448	4.68444448	0.00000000	0.00000000	1,000.00000000
A-I-3	74924WAC1	1,000.00000000	0.00000000	4.70166670	4.70166670	0.00000000	0.00000000	1,000.00000000
A-I-4	74924WAD9	1,000.00000000	0.00000000	4.77055552	4.77055552	0.00000000	0.00000000	1,000.00000000
A-II	74924WAE7	1,000.00000000	5.92142676	4.70166667	10.62309343	0.00000000	0.00000000	994.07857324
M-1	74924WAF4	1,000.00000000	0.00000000	4.80500000	4.80500000	0.00000000	0.00000000	1,000.00000000
M-2	74924WAG2	1,000.00000000	0.00000000	4.82222233	4.82222233	0.00000000	0.00000000	1,000.00000000
M-3	74924WAH0	1,000.00000000	0.00000000	4.85666650	4.85666650	0.00000000	0.00000000	1,000.00000000
M-4	74924WAJ6	1,000.00000000	0.00000000	4.95138889	4.95138889	0.00000000	0.00000000	1,000.00000000
M-5	74924WAK3	1,000.00000000	0.00000000	5.14083314	5.14083314	0.00000000	0.00000000	1,000.00000000
M-6	74924WAL1	1,000.00000000	0.00000000	5.27000000	5.27000000	0.00000000	0.00000000	1,000.00000000
M-7	74924WAM9	1,000.00000000	0.00000000	5.74361133	5.74361133	0.00000000	0.00000000	1,000.00000000
M-8	74924WAN7	1,000.00000000	0.00000000	6.30333308	6.30333308	0.00000000	0.00000000	1,000.00000000
M-9	74924WAP2	1,000.00000000	0.00000000	6.73388857	6.73388857	0.00000000	0.00000000	1,000.00000000
M-10	74924WAQ0	1,000.00000000	0.00000000	6.73388909	6.73388909	0.00000000	0.00000000	1,000.00000000
SB <sup>1</sup>	74924WAR8							
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>	99.28150115%
<b>Group I-ARM Factor :</b>	99.13507660%
<b>Group I-FIXED Factor :</b>	99.40632315%
<b>Group II-ARM Factor :</b>	99.54829926%
<b>Group II-FIXED Factor :</b>	99.57047581%

# Statement to Certificateholder

Residential Asset Securities Corp, 2007-KS2

March 26, 2007

## 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-I-1	02/23/2007	03/25/2007	Actual/360	316,000,000.00	5.39000000	1,466,678.89	0.00	0.00	0.00	0.00	1,466,678.89	0.00
A-I-2	02/23/2007	03/25/2007	Actual/360	104,100,000.00	5.44000000	487,650.67	0.00	0.00	0.00	0.00	487,650.67	0.00
A-I-3	02/23/2007	03/25/2007	Actual/360	106,300,000.00	5.46000000	499,787.17	0.00	0.00	0.00	0.00	499,787.17	0.00
A-I-4	02/23/2007	03/25/2007	Actual/360	65,200,000.00	5.54000000	311,040.22	0.00	0.00	0.00	0.00	311,040.22	0.00
A-II	02/23/2007	03/25/2007	Actual/360	164,400,000.00	5.46000000	772,954.00	0.00	0.00	0.00	0.00	772,954.00	0.00
M-1	02/23/2007	03/25/2007	Actual/360	42,000,000.00	5.58000000	201,810.00	0.00	0.00	0.00	0.00	201,810.00	0.00
M-2	02/23/2007	03/25/2007	Actual/360	43,000,000.00	5.60000000	207,355.56	0.00	0.00	0.00	0.00	207,355.56	0.00
M-3	02/23/2007	03/25/2007	Actual/360	20,000,000.00	5.64000000	97,133.33	0.00	0.00	0.00	0.00	97,133.33	0.00
M-4	02/23/2007	03/25/2007	Actual/360	18,000,000.00	5.75000000	89,125.00	0.00	0.00	0.00	0.00	89,125.00	0.00
M-5	02/23/2007	03/25/2007	Actual/360	17,500,000.00	5.97000000	89,964.58	0.00	0.00	0.00	0.00	89,964.58	0.00
M-6	02/23/2007	03/25/2007	Actual/360	15,500,000.00	6.12000000	81,685.00	0.00	0.00	0.00	0.00	81,685.00	0.00
M-7	02/23/2007	03/25/2007	Actual/360	15,000,000.00	6.67000000	86,154.17	0.00	0.00	0.00	0.00	86,154.17	0.00
M-8	02/23/2007	03/25/2007	Actual/360	13,000,000.00	7.32000000	81,943.33	0.00	0.00	0.00	0.00	81,943.33	0.00
M-9	02/23/2007	03/25/2007	Actual/360	10,500,000.00	7.52372594	70,705.83	0.00	0.00	0.00	0.00	70,705.83	0.00
M-10	02/23/2007	03/25/2007	Actual/360	11,000,000.00	7.52372594	74,072.78	0.00	0.00	0.00	0.00	74,072.78	0.00
SB	02/01/2007	02/28/2007	Actual/360	38,500,043.75	0.00000000	0.00	0.00	0.00	0.00	1,872,343.53	1,872,343.53	0.00
<b>Deal Totals</b>				<b>1,000,000,043.75</b>		<b>4,618,060.53</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,872,343.53</b>	<b>6,490,404.06</b>	<b>0.00</b>

## Current Index Rates

Index Type	Rate	Classes
USLIB TEL 25 -2BD	5.32000000	A-I-1, A-I-2, A-I-3, A-II, M-2, M-4, M-6, M-8, M-10, M-9, M-7, M-5, M-3, M-1, A-I-4

# Statement to Certificateholder

Residential Asset Securities Corp, 2007-KS2

March 26, 2007

## 5. Other Income Detail

Class	Prepayment Charges	Remaining Excess Cash Flow and OC Release Amount	Other Income Distribution
	(1)	(2)	(1) + (2) = (3)
SB	11,638.10	1,860,747.50	1,872,385.60
<b>Deal Totals</b>	<b>11,638.10</b>	<b>1,860,747.50</b>	<b>1,872,385.60</b>

## 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-ARM	18,294.96	18,294.96	0.00	0	0.00	215,429.65	5,688.11	13,920.92	0.00	0.00	0.00
Group I-FIXED	1,561.82	1,561.82	0.00	0	0.00	76,921.26	6,974.87	1,326.82	0.00	0.00	0.00
Group II-ARM	1,491.61	1,491.61	0.00	0	0.00	66,722.10	5,966.29	5,024.15	0.00	0.00	0.00
Group II-FIXED	401.73	401.73	0.00	0	0.00	14,720.25	1,238.50	0.00	0.00	0.00	0.00
<b>Deal Totals</b>	<b>21,750.12</b>	<b>21,750.12</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>373,793.26</b>	<b>19,867.77</b>	<b>20,271.89</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

# Statement to Certificateholder

Residential Asset Securities Corp, 2007-KS2

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## 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-I-1	0.00	0.00	0.00	0.00	0.00
A-I-2	0.00	0.00	0.00	0.00	0.00
A-I-3	0.00	0.00	0.00	0.00	0.00
A-I-4	0.00	0.00	0.00	0.00	0.00
A-II	0.00	0.00	0.00	0.00	0.00
M-1	0.00	0.00	0.00	0.00	0.00
M-2	0.00	0.00	0.00	0.00	0.00
M-3	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
M-10	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
2,678.81	0.00	0.00	2,678.81	0.00
2,806.37	0.00	0.00	2,806.37	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00

<b>5,485.18</b>	<b>0.00</b>	<b>0.00</b>	<b>5,485.18</b>	<b>0.00</b>
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# Statement to Certificateholder

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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-ARM	Count	2,839	2,839	N/A	250	13	0	0	0	2,826
	Balance/Amount	577,207,836.70	577,207,836.70	207,547.56	6,315.99	4,778,542.08	N/A	0.00	0.00	572,215,431.07
Group I-FIXED	Count	1,851	1,851	N/A	241	6	0	1	0	1,844
	Balance/Amount	205,346,555.16	205,346,555.16	119,679.21	(155.46)	1,072,404.75	N/A	27,166.47	0.00	204,127,460.19
Group II-ARM	Count	912	912	N/A	80	4	0	0	0	908
	Balance/Amount	178,145,804.84	178,145,804.84	68,052.82	6,928.55	729,704.54	N/A	0.00	0.00	177,341,118.93
Group II-FIXED	Count	283	283	N/A	26	1	0	0	0	282
	Balance/Amount	39,299,847.05	39,299,847.05	22,325.93	579.90	145,896.52	N/A	0.00	0.00	39,131,044.70
Deal Totals	Count	5,885	5,885	N/A	597	24	0	1	0	5,860
	Balance/Amount	1,000,000,043.75	1,000,000,043.75	417,605.52	13,668.98	6,726,547.89	N/A	27,166.47	0.00	992,815,054.89

### 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-ARM	8.34983987	8.34713568	408.22	356.24	7.83608987	7.83338568	7.83608987	7.51441117	7.97664754
Group I-FIXED	8.88549054	8.88526652	371.47	339.05	8.37174054	8.37151652	8.37174054	7.51441117	7.97664754
Group II-ARM	8.52635988	8.52740036	396.29	356.30	8.01260988	8.01365036	8.01260988	7.55725734	8.02092191
Group II-FIXED	8.57235025	8.56321146	373.14	346.79	8.05860025	8.04946146	8.05860025	7.55725734	8.02092191
Deal Totals	8.50002481	8.49849407	397.15	352.35	7.98627481	7.98474407	7.98627481	N/A	N/A

### C. Constant Prepayment Rate

	1 Month CPR	3 Month CPR	6 Month CPR	12 Month CPR	Life CPR

# Statement to Certificateholder

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I-ARM	9.51%				9.51%
I-FIXED	6.24%				6.24%
II-ARM	4.85%				4.85%
II-FIXED	4.38%				4.38%
<b>Deal Totals</b>	<b>7.83%</b>				<b>7.83%</b>

## 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-ARM	Count	0	0	0	0	0
	Scheduled Balance	0.00	0.00	0.00	0.00	0.00
Group I-FIXED	Count	0	0	0	1	1
	Scheduled Balance	0.00	0.00	0.00	27,166.47	27,166.47
Group II-ARM	Count	0	0	0	0	0
	Scheduled Balance	0.00	0.00	0.00	0.00	0.00
Group II-FIXED	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>1</b>	<b>1</b>
	<b>Scheduled Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>27,166.47</b>	<b>27,166.47</b>



# Statement to Certificateholder

Residential Asset Securities Corp, 2007-KS2

March 26, 2007

## 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>	5,840	989,334,125.42	8	678,778.08	0	0.00	0	0.00	0.00	5,848	990,012,903.50
<b>30 days</b>	10	2,232,667.48	0	0.00	0	0.00	0	0.00	0.00	10	2,232,667.48
<b>60 days</b>	2	569,483.91	0	0.00	0	0.00	0	0.00	0.00	2	569,483.91
<b>90 days</b>	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
<b>120 days</b>	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
<b>150 days</b>	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
<b>180 days</b>	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
<b>181+ days</b>	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
<b>Total</b>	<b>5,852</b>	<b>992,136,276.81</b>	<b>8</b>	<b>678,778.08</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>5,860</b>	<b>992,815,054.89</b>
<b>Current</b>	99.66%	99.65%	0.14%	0.07%	0.00%	0.00%	0.00%	0.00%	0.00%	99.80%	99.72%
<b>30 days</b>	0.17%	0.22%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.17%	0.22%
<b>60 days</b>	0.03%	0.06%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.03%	0.06%
<b>90 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>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>99.86%</b>	<b>99.93%</b>	<b>0.14%</b>	<b>0.07%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>100.00%</b>	<b>100.00%</b>

# Statement to Certificateholder

Residential Asset Securities Corp, 2007-KS2

March 26, 2007

Group I-ARM	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>	2,814	569,987,706.63	3	302,344.59	0	0.00	0	0.00	0.00	2,817	570,290,051.22
<b>30 days</b>	8	1,485,652.98	0	0.00	0	0.00	0	0.00	0.00	8	1,485,652.98
<b>60 days</b>	1	439,726.87	0	0.00	0	0.00	0	0.00	0.00	1	439,726.87
<b>90 days</b>	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
<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>2,823</b>	<b>571,913,086.48</b>	<b>3</b>	<b>302,344.59</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>2,826</b>	<b>572,215,431.07</b>
<b>Current</b>	99.58%	99.61%	0.11%	0.05%	0.00%	0.00%	0.00%	0.00%	0.00%	99.68%	99.66%
<b>30 days</b>	0.28%	0.26%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.28%	0.26%
<b>60 days</b>	0.04%	0.08%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.04%	0.08%
<b>90 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>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>99.89%</b>	<b>99.95%</b>	<b>0.11%</b>	<b>0.05%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>100.00%</b>	<b>100.00%</b>

# Statement to Certificateholder

Residential Asset Securities Corp, 2007-KS2

March 26, 2007

Group I-FIXED	Current / Delinquent		Bankruptcy		Foreclosure		REO			Total	
	Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance	Actual Balance	Count	Scheduled Balance
Current	1,841	203,858,856.96	2	138,846.19	0	0.00	0	0.00	0.00	1,843	203,997,703.15
30 days	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
60 days	1	129,757.04	0	0.00	0	0.00	0	0.00	0.00	1	129,757.04
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	1,842	203,988,614.00	2	138,846.19	0	0.00	0	0.00	0.00	1,844	204,127,460.19

  

Current	99.84%	99.87%	0.11%	0.07%	0.00%	0.00%	0.00%	0.00%	0.00%	99.95%	99.94%
30 days	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
60 days	0.05%	0.06%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.05%	0.06%
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	99.89%	99.93%	0.11%	0.07%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%

# Statement to Certificateholder

Residential Asset Securities Corp, 2007-KS2

March 26, 2007

Group II-ARM	Current / Delinquent		Bankruptcy		Foreclosure		REO			Total	
	Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance	Actual Balance	Count	Scheduled Balance
Current	904	176,388,082.93	2	206,021.50	0	0.00	0	0.00	0.00	906	176,594,104.43
30 days	2	747,014.50	0	0.00	0	0.00	0	0.00	0.00	2	747,014.50
60 days	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
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	906	177,135,097.43	2	206,021.50	0	0.00	0	0.00	0.00	908	177,341,118.93

  

Current	99.56%	99.46%	0.22%	0.12%	0.00%	0.00%	0.00%	0.00%	0.00%	99.78%	99.58%
30 days	0.22%	0.42%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.22%	0.42%
60 days	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
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	99.78%	99.88%	0.22%	0.12%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%

# Statement to Certificateholder

Residential Asset Securities Corp, 2007-KS2

March 26, 2007

Group II-FIXED	Current / Delinquent		Bankruptcy		Foreclosure		REO			Total	
	Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance	Actual Balance	Count	Scheduled Balance
Current	281	39,099,478.90	1	31,565.80	0	0.00	0	0.00	0.00	282	39,131,044.70
30 days	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
60 days	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
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	281	39,099,478.90	1	31,565.80	0	0.00	0	0.00	0.00	282	39,131,044.70

  

Current	99.65%	99.92%	0.35%	0.08%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
30 days	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
60 days	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
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	99.65%	99.92%	0.35%	0.08%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%

# Statement to Certificateholder

Residential Asset Securities Corp, 2007-KS2

March 26, 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	10	2,232,667.48	13 Months	0	0.00	25 Months	0	0.00	37 Months	0	0.00	49 Months	0	0.00
	0.17%	0.22%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
2 Months	2	569,483.91	14 Months	0	0.00	26 Months	0	0.00	38 Months	0	0.00	50 Months	0	0.00
	0.03%	0.06%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
3 Months	0	0.00	15 Months	0	0.00	27 Months	0	0.00	39 Months	0	0.00	51 Months	0	0.00
	0.00%	0.00%		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-KS2

March 26, 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-ARM	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 I-FIXED	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-ARM	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-FIXED	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
<b>Deal Totals</b>	<b>Capitalizations</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
	<b>Other Modifications</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>

**Statement to Certificateholder**

Residential Asset Securities Corp, 2007-KS2

March 26, 2007

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-ARM	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 I-FIXED	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-ARM	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-FIXED	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-KS2

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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-ARM	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 I-FIXED	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-ARM	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-FIXED	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

# Statement to Certificateholder

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## B. Cumulative Realized Losses

Cumulative Realized Losses		Liquidations	Charge-Offs	Servicing Modifications	Bankruptcy Losses	Total
Group I-ARM	Loss Count	0	0	0	0	0
	Total Realized Loss	0.00	0.00	0.00	0.00	0.00
Group I-FIXED	Loss Count	0	0	0	0	0
	Total Realized Loss	0.00	0.00	0.00	0.00	0.00
Group II-ARM	Loss Count	0	0	0	0	0
	Total Realized Loss	0.00	0.00	0.00	0.00	0.00
Group II-FIXED	Loss Count	0	0	0	0	0
	Total Realized Loss	0.00	0.00	0.00	0.00	0.00
<b>Deal Totals</b>	<b>Loss Count</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Total Realized Loss</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

## C. Subsequent Recoveries

Subsequent Recoveries		Current Period	Cumulative
Group I-ARM	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%
Group I-FIXED	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%
Group II-ARM	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%

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Group II-FIXE D	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%
<b>Deal Totals</b>	<b>Subsequent Recoveries Count</b>	<b>0</b>	<b>0</b>
	<b>Subsequent Recoveries</b>	<b>0.00</b>	<b>0.00</b>
	<b>Net Loss <sup>1</sup></b>	<b>0.00</b>	<b>0.00</b>
	<b>Net Loss % <sup>2</sup></b>	<b>0.00%</b>	<b>0.00%</b>

<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-ARM	Monthly Default Rate	0.00%				0.00 %
	Constant Default Rate	0.00%				0.00%
Group I-FIXED	Monthly Default Rate	0.00%				0.00 %
	Constant Default Rate	0.00%				0.00%
Group II-ARM	Monthly Default Rate	0.00%				0.00 %
	Constant Default Rate	0.00%				0.00%
Group II-FIXED	Monthly Default Rate	0.00%				0.00 %
	Constant Default Rate	0.00%				0.00%
Deal Totals	Monthly Default Rate	<b>0.00%</b>				<b>0.00 %</b>
	Constant Default Rate	<b>0.00%</b>				<b>0.00%</b>

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

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## 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	176,463.33	176,463.33	0.00	0.00

### Hedge Agreements

Description	Provider	Termination Date	Amount Received From Provider	Amount Paid to Provider
Swap Agreement	JPMORGAN CHASE BANK	02/25/2011	4,356,636.67	4,533,100.00

## 16. Overcollateralization Summary

	Prior Required Overcollateralization Amount	Beginning Overcollateralization Amount	Overcollateralization Increase/(Reduction) Amount	Ending Overcollateralization Amount	Current Required Overcollateralization Amount
Deal Total	0.00	38,500,043.75	(42.07)	38,500,001.68	38,500,001.68

# Statement to Certificateholder

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## 17. Excess Cashflow, Overcollateralization and Derivative Amounts

Excess Cashflow and Derivative Summary	
(1) Scheduled Unmodified Net Interest	6,666,687.63
(2) Interest Losses	0.00
(3) Subsequent Recoveries	0.00
(4) Interest Adjustment Amount	0.00
(5) Credit Risk Management Fee	11,458.33
(6) Swap Payment Amount - OUT	176,463.33
(7) Swap Payment Amount - IN	0.00
(8) Certificate Interest Amount	4,612,575.34
(9) OC Reduction Amount	42.07
(10) Excess Cashflow Prior to OC Provisions	1,866,232.69

Overcollateralization and Derivative Amounts	
Excess Cashflow Prior to OC Provisions	1,866,232.69
(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	5,485.19
(7) Relief Act Shortfall	0.00
(8) Unreimbursed Realized Losses	0.00
(9) Swap Termination Payment Amount	0.00
(10) To Class SB Certificates	1,860,747.50

# Statement to Certificateholder

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## 18. Performance Tests

Senior Balance Test	
Senior Certificate Beginning Balance - Actual Value	756,000,000.00
Zero Balance	0.00
Senior Certificate Beginning Balance = 0.00	False
Current Distribution Date >= Target Distribution	
Current Distribution Period	1
StepDownTarget Distribution Period	37
Current Distribution Date >= Target Distribution Date	False
Stepdown Date - Senior Enhancement Test	
Current Senior Enhancement Percent - Actual value	24.57658600%
Specified Senior Enhancement Percent - Target value	48.80000000%
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	0.05736100%
Senior Enhancement Delinquency Percentage - Target Value	8.05866200%
Sixty-Plus Delinquency Percentage >= Senior Enhancement Delinquency Percentage Target	False

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Trigger Event clause (b) - Realized Loss Test	
Aggregate Realized Loss Percentage - Actual Value	0.00000000%
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.



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Cash Flow Received and Uses of Funds

<i>Cash Flow Received</i>	<i>Amount</i>
Principal and Interest Payments	13,811,169.34
Prepayment Premium	11,638.10
Liquidation and Insurance Proceeds	0.00
Subsequent Recoveries	0.00
Repurchase Proceeds	27,166.47
Other Deposits/Adjustments (including Derivatives Payment)	21,750.12
Total Deposits	13,871,724.03
<i>Uses of Funds</i>	<i>Amount</i>
Transfer to Certificate Account	13,675,392.92
Reimbursed Advances and Expenses	0.00
Master Servicing Compensation	19,867.77
Derivatives Payment	176,463.33
Total Withdrawals	13,871,724.02
Ending Balance	0.00