

**Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-1**

Distribution Date: 26-Dec-07

ABN AMRO Acct : 724449.1

Payment Date: 26-Dec-07
Prior Payment: 26-Nov-07
Next Payment: 25-Jan-08
Record Date: 24-Dec-07

Distribution Count: 11

Closing Date: 31-Jan-07
First Pay. Date: 26-Feb-07
Rated Final Payment Date: 25-Feb-37
Determination Date: 18-Dec-07

Delinq Method: OTS

Outside Parties To The Transaction

Depositor: Structured Asset Securities Corporation

Underwriter: Lehman Brothers Inc.

Master Servicer: Aurora Loan Services LLC

Rating Agency: Standard & Poor's Ratings Services/Moody's
Investors Service, Inc.

Contact Information:

| | | |
|------------------|-------------------------|--------------|
| Analyst: | Tom John | 714.259.6275 |
| | tom.john@abnamro.com | |
| Administrator: | Hans Gehrke | 312.992.4855 |
| | hans.gehrke@abnamro.com | |
| LaSalle Website: | www.etrustee.net | |

The Credit Risk Manager's reports are available by accessing the following website and entering the username and password below:

<https://reports.clayton.com>

* First time users need to set up an account by selecting "Register here for access to public data"

Username: User's e-mail address

Password: LXS 2007-1



**Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-1**

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***Distribution Date: 26-Dec-07
Bond Payments***

| Class | CUSIP | Original Face Value ⁽¹⁾ | Beginning Certificate Balance | Principal Payment | Principal Adjustment or Loss | Deferred Interest | Ending Certificate Balance | Interest Payment ⁽²⁾ | Interest Adjustment | Pass-Through Rate |
|--------|-----------|------------------------------------|-------------------------------|-------------------|------------------------------|-------------------|----------------------------|---------------------------------|---------------------|-------------------|
| 1-A1 | 525241AA3 | 145,377,000.00 | 108,244,966.99 | 1,613,827.98 | 0.00 | 0.00 | 106,631,139.01 | 438,674.46 | 0.00 | 4.8631300000% |
| 1-A2 | 525241AB1 | 77,745,000.00 | 77,745,000.00 | 0.00 | 0.00 | 0.00 | 77,745,000.00 | 320,253.03 | 0.00 | 4.9431300000% |
| 1-A3 | 525241AC9 | 223,122,000.00 | 185,989,966.99 | 1,613,827.98 | 0.00 | 0.00 | 184,376,139.01 | 759,944.16 | 0.00 | 4.9031300000% |
| 1-A4 | 525241AD7 | 36,228,000.00 | 36,228,000.00 | 0.00 | 0.00 | 0.00 | 36,228,000.00 | 151,346.39 | 0.00 | 5.0131300000% |
| 1-A5 | 525241AE5 | 53,608,000.00 | 45,356,437.10 | 358,628.45 | 0.00 | 0.00 | 44,997,808.65 | 189,481.43 | 0.00 | 5.0131300000% |
| 2-A1 | 525241AF2 | 232,000,000.00 | 192,906,108.77 | 2,372,289.01 | 0.00 | 0.00 | 190,533,819.76 | 1,125,285.63 | 0.00 | 7.0000000000% |
| M1 | 525241AG0 | 12,495,000.00 | 12,495,000.00 | 0.00 | 0.00 | 0.00 | 12,495,000.00 | 52,719.84 | 0.00 | 5.0631300000% |
| M2 | 525241AH8 | 10,829,000.00 | 10,829,000.00 | 0.00 | 0.00 | 0.00 | 10,829,000.00 | 45,871.01 | 0.00 | 5.0831300000% |
| M3 | 525241AJ4 | 7,080,000.00 | 7,080,000.00 | 0.00 | 0.00 | 0.00 | 7,080,000.00 | 30,167.47 | 0.00 | 5.1131300000% |
| M4 | 525241AK1 | 5,831,000.00 | 5,831,000.00 | 0.00 | 0.00 | 0.00 | 5,831,000.00 | 25,137.10 | 0.00 | 5.1731300000% |
| M5 | 525241AX3 | 4,998,000.00 | 4,998,000.00 | 0.00 | 0.00 | 0.00 | 4,998,000.00 | 21,629.39 | 0.00 | 5.1931300000% |
| M6 | 525241AY1 | 4,165,000.00 | 4,165,000.00 | 0.00 | 0.00 | 0.00 | 4,165,000.00 | 18,267.45 | 0.00 | 5.2631300000% |
| M7 | 525241AZ8 | 7,080,000.00 | 7,080,000.00 | 0.00 | 0.00 | 0.00 | 7,080,000.00 | 33,825.47 | 0.00 | 5.7331300000% |
| M8 | 525241BA2 | 4,165,000.00 | 4,165,000.00 | 0.00 | 0.00 | 0.00 | 4,165,000.00 | 21,807.70 | 0.00 | 6.2831300000% |
| M9 | 525241BB0 | 5,414,000.00 | 5,414,000.00 | 0.00 | 0.00 | 0.00 | 5,414,000.00 | 29,475.30 | 0.00 | 6.5331300000% |
| WF-1 | 525241AL9 | 102,124,000.00 | 77,517,098.14 | 927,495.39 | 0.00 | 0.00 | 76,589,602.75 | 452,183.07 | 0.00 | 7.0000000000% |
| WF-M1 | 525241AM7 | 3,773,000.00 | 3,773,000.00 | 0.00 | 0.00 | 0.00 | 3,773,000.00 | 18,990.77 | 0.00 | 6.0400000000% |
| WF-M2 | 525241AN5 | 4,671,000.00 | 4,671,000.00 | 0.00 | 0.00 | 0.00 | 4,671,000.00 | 23,705.33 | 0.00 | 6.0900000000% |
| WF-M3 | 525241AP0 | 1,197,000.00 | 1,197,000.00 | 0.00 | 0.00 | 0.00 | 1,197,000.00 | 6,124.65 | 0.00 | 6.1400000000% |
| WF-M4 | 525241AQ8 | 2,695,000.00 | 2,695,000.00 | 0.00 | 0.00 | 0.00 | 2,695,000.00 | 14,238.58 | 0.00 | 6.3400000000% |
| WF-M5 | 525241AR6 | 1,497,000.00 | 1,497,000.00 | 0.00 | 0.00 | 0.00 | 1,497,000.00 | 8,707.55 | 0.00 | 6.9800000000% |
| WF-M6 | 525241AS4 | 658,000.00 | 658,000.00 | 0.00 | 0.00 | 0.00 | 658,000.00 | 3,838.33 | 0.00 | 7.0000000000% |
| WF-M7 | 525241AT2 | 958,000.00 | 958,000.00 | 0.00 | 0.00 | 0.00 | 958,000.00 | 5,588.33 | 0.00 | 7.0000000000% |
| P | 9ABSAH89 | 100.00 | 100.00 | 0.00 | 0.00 | 0.00 | 100.00 | 9,650.28 | 9,650.28 | N/A |
| X | 9ABSAH88 | 833,058,352.75 N | 713,109,300.79 | 0.00 | 0.00 | 0.00 | 707,150,727.37 | 689,602.61 | (117,645.88) | N/A |
| 3-X | 9ABSAH91 | 119,793,608.73 N | 95,421,867.12 | 0.00 | 0.00 | 0.00 | 94,494,371.73 | 48,267.22 | 0.00 | N/A |
| R | 9ABSAH90 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | N/A |
| 3-R | 9ABSAH92 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | N/A |
| LT-R | 9ABSAH93 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | N/A |
| 3-LT-R | 9ABSAH94 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | N/A |

⁽¹⁾ N denotes notional balance not included in total ⁽²⁾ Accrued Interest plus/minus Interest Adjustment minus Deferred Interest equals Interest Payment



**Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-1**

***Distribution Date: 26-Dec-07
Bond Payments***

| Class | CUSIP | Original Face Value ⁽¹⁾ | Beginning Certificate Balance | Principal Payment | Principal Adjustment or Loss | Deferred Interest | Ending Certificate Balance | Interest Payment ⁽²⁾ | Interest Adjustment | Pass-Through Rate |
|-------------------|-------|---------------------------------------|-------------------------------------|-------------------|------------------------------------|----------------------|-------------------------------|---------------------------------|------------------------|----------------------|
| Total | | 947,710,100.00 | 801,493,677.99 | 6,886,068.81 | 0.00 | 0.00 | 794,607,609.18 | 4,544,782.55 | (107,995.60) | |
| Total P&I Payment | | | | | | | | 11,430,851.36 | | |

⁽¹⁾ N denotes notional balance not included in total ⁽²⁾ Accrued Interest plus/minus Interest Adjustment minus Deferred Interest equals Interest Payment



Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-1

Distribution Date: 26-Dec-07
Statement to Certificate Holders (FACTORS)
Bond Payments

| Class | CUSIP | Original Face Value | Beginning Certificate Balance * | Principal Payment * | Principal Adjustment or Loss | Deferred Interest * | Ending Certificate Balance * | Interest Payment * | Interest Adjustment* | Next Rate ** |
|--------|-----------|---------------------|---------------------------------|---------------------|------------------------------|---------------------|------------------------------|--------------------|----------------------|--------------|
| 1-A1 | 525241AA3 | 145,377,000.00 | 744.581102857 | 11.100985575 | 0.000000000 | 0.000000000 | 733.480117281 | 3.017495615 | 0.000000000 | 4.94500000% |
| 1-A2 | 525241AB1 | 77,745,000.00 | 1000.000000000 | 0.000000000 | 0.000000000 | 0.000000000 | 1000.000000000 | 4.119274937 | 0.000000000 | 5.02500000% |
| 1-A3 | 525241AC9 | 223,122,000.00 | 833.579687301 | 7.232939737 | 0.000000000 | 0.000000000 | 826.346747564 | 3.405957996 | 0.000000000 | 4.98500000% |
| 1-A4 | 525241AD7 | 36,228,000.00 | 1000.000000000 | 0.000000000 | 0.000000000 | 0.000000000 | 1000.000000000 | 4.177608204 | 0.000000000 | 5.09500000% |
| 1-A5 | 525241AE5 | 53,608,000.00 | 846.075904716 | 6.689830809 | 0.000000000 | 0.000000000 | 839.386073907 | 3.534573758 | 0.000000000 | 5.09500000% |
| 2-A1 | 525241AF2 | 232,000,000.00 | 831.491848147 | 10.225383664 | 0.000000000 | 0.000000000 | 821.266464483 | 4.850369095 | 0.000000000 | Fixed |
| M1 | 525241AG0 | 12,495,000.00 | 1000.000000000 | 0.000000000 | 0.000000000 | 0.000000000 | 1000.000000000 | 4.219274910 | 0.000000000 | 5.14500000% |
| M2 | 525241AH8 | 10,829,000.00 | 1000.000000000 | 0.000000000 | 0.000000000 | 0.000000000 | 1000.000000000 | 4.235941454 | 0.000000000 | 5.16500000% |
| M3 | 525241AJ4 | 7,080,000.00 | 1000.000000000 | 0.000000000 | 0.000000000 | 0.000000000 | 1000.000000000 | 4.260942090 | 0.000000000 | 5.19500000% |
| M4 | 525241AK1 | 5,831,000.00 | 1000.000000000 | 0.000000000 | 0.000000000 | 0.000000000 | 1000.000000000 | 4.310941519 | 0.000000000 | 5.25500000% |
| M5 | 525241AX3 | 4,998,000.00 | 1000.000000000 | 0.000000000 | 0.000000000 | 0.000000000 | 1000.000000000 | 4.327609044 | 0.000000000 | 5.27500000% |
| M6 | 525241AY1 | 4,165,000.00 | 1000.000000000 | 0.000000000 | 0.000000000 | 0.000000000 | 1000.000000000 | 4.385942377 | 0.000000000 | 5.34500000% |
| M7 | 525241AZ8 | 7,080,000.00 | 1000.000000000 | 0.000000000 | 0.000000000 | 0.000000000 | 1000.000000000 | 4.777608757 | 0.000000000 | 5.81500000% |
| M8 | 525241BA2 | 4,165,000.00 | 1000.000000000 | 0.000000000 | 0.000000000 | 0.000000000 | 1000.000000000 | 5.235942377 | 0.000000000 | 6.36500000% |
| M9 | 525241BB0 | 5,414,000.00 | 1000.000000000 | 0.000000000 | 0.000000000 | 0.000000000 | 1000.000000000 | 5.444274104 | 0.000000000 | 6.61500000% |
| WF-1 | 525241AL9 | 102,124,000.00 | 759.048785202 | 9.082051134 | 0.000000000 | 0.000000000 | 749.966734068 | 4.427784556 | 0.000000000 | Fixed |
| WF-M1 | 525241AM7 | 3,773,000.00 | 1000.000000000 | 0.000000000 | 0.000000000 | 0.000000000 | 1000.000000000 | 5.033334217 | 0.000000000 | Fixed |
| WF-M2 | 525241AN5 | 4,671,000.00 | 1000.000000000 | 0.000000000 | 0.000000000 | 0.000000000 | 1000.000000000 | 5.075001070 | 0.000000000 | Fixed |
| WF-M3 | 525241AP0 | 1,197,000.00 | 1000.000000000 | 0.000000000 | 0.000000000 | 0.000000000 | 1000.000000000 | 5.116666667 | 0.000000000 | Fixed |
| WF-M4 | 525241AQ8 | 2,695,000.00 | 1000.000000000 | 0.000000000 | 0.000000000 | 0.000000000 | 1000.000000000 | 5.283332096 | 0.000000000 | Fixed |
| WF-M5 | 525241AR6 | 1,497,000.00 | 1000.000000000 | 0.000000000 | 0.000000000 | 0.000000000 | 1000.000000000 | 5.816666667 | 0.000000000 | Fixed |
| WF-M6 | 525241AS4 | 658,000.00 | 1000.000000000 | 0.000000000 | 0.000000000 | 0.000000000 | 1000.000000000 | 5.833328267 | 0.000000000 | Fixed |
| WF-M7 | 525241AT2 | 958,000.00 | 1000.000000000 | 0.000000000 | 0.000000000 | 0.000000000 | 1000.000000000 | 5.833329854 | 0.000000000 | Fixed |
| P | 9ABSAH89 | 100.00 | 1000.000000000 | 0.000000000 | 0.000000000 | 0.000000000 | 1000.000000000 | 96502.800000000 | 96502.800000000 | N/A |
| X | 9ABSAH88 | 833,058,352.75 N | 856.013625499 | 0.000000000 | 0.000000000 | 0.000000000 | 848.860977188 | 0.827796285 | (0.141221656) | N/A |
| 3-X | 9ABSAH91 | 119,793,608.73 N | 796.552237900 | 0.000000000 | 0.000000000 | 0.000000000 | 788.809793208 | 0.402919826 | 0.000000000 | N/A |
| R | 9ABSAH90 | 0.00 | 0.000000000 | 0.000000000 | 0.000000000 | 0.000000000 | 0.000000000 | 0.000000000 | 0.000000000 | N/A |
| 3-R | 9ABSAH92 | 0.00 | 0.000000000 | 0.000000000 | 0.000000000 | 0.000000000 | 0.000000000 | 0.000000000 | 0.000000000 | N/A |
| LT-R | 9ABSAH93 | 0.00 | 0.000000000 | 0.000000000 | 0.000000000 | 0.000000000 | 0.000000000 | 0.000000000 | 0.000000000 | N/A |
| 3-LT-R | 9ABSAH94 | 0.00 | 0.000000000 | 0.000000000 | 0.000000000 | 0.000000000 | 0.000000000 | 0.000000000 | 0.000000000 | N/A |

* Per \$1,000 of Original Face Value ** Estimated



**Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-1**

***Distribution Date: 26-Dec-07
Cash Reconciliation Summary***

| Pool Source of Funds | | Non-Pool Source of Funds | |
|--|---------------------|--|----------------------|
| Interest Summary | | Swap Agreement | |
| Interest Summary | | Net Swap payment payable to the Swap Administrator | |
| Scheduled Interest | 5,132,437.73 | | 0.00 |
| Fees | 310,666.88 | Net Swap payment payable to the Swap Provider | 168,992.71 |
| Remittance Interest | 4,821,770.86 | | |
| Other Interest Proceeds/Shortfalls | | Swap Termination payment payable to the Swap Administrator | |
| Prepayment Penalties | 9,650.28 | | 0.00 |
| Other Interest Loss | 0.00 | Swap Termination payment payable to the Swap Provider | 0.00 |
| Other Interest Proceeds | 0.00 | | |
| Non-advancing Interest | 0.00 | | |
| Net PPIS/Relief Act Shortfall | 0.00 | | |
| Modification Shortfall | 0.00 | | |
| Other Interest Proceeds/Shortfalls | 9,650.28 | | |
| Interest Adjusted | 4,831,421.14 | | |
| Fee Summary | | Cap Agreement | |
| Total Servicing Fees | 310,666.88 | | |
| Total Trustee Fees | 0.00 | Interest Rate Cap Agreement | 0.00 |
| LPMI Fees | 0.00 | | |
| Credit Manager's Fees | 0.00 | | |
| Misc. Fees / Trust Expense | 0.00 | | |
| Insurance Premium | 0.00 | | |
| Total Fees | 310,666.88 | | |
| Advances (Principal & Interest) | | Insurance Proceeds | |
| Prior Month's Outstanding Advances | N/A | | |
| Current Advances | N/A | Insurance Proceeds | 0.00 |
| Reimbursement of Prior Advances | N/A | | |
| Outstanding Advances | N/A | | |
| | | FDP Premiums | |
| | | FDP Premiums | 0.00 |
| | | | |
| | | P&I Due Certificate Holders | 11,430,851.35 |

P&I Advances as of the end of the Due Period do not reflect the amount of advances remitted by the Servicer on the Servicer Remittance Date due to additional proceeds received between the end of the Due Period and the Servicer Remittance Date and netted from the P&I Advances stated as of the end of the Due Period.



Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-1

Distribution Date: 26-Dec-07
Cash Reconciliation Summary Pool Group I

| | Pool Group I | Pool Group I | Total |
|--|----------------|--------------|----------------|
| Interest Summary | | | |
| Scheduled Interest | 3,108,959.34 | 16,704.29 | 3,125,663.63 |
| Fees | 177,099.78 | 530.27 | 177,630.05 |
| Remittance Interest | 2,931,859.56 | 16,174.02 | 2,948,033.58 |
| Other Interest Proceeds/Shortfalls | | | |
| Prepayment Penalties | 9,650.28 | 0.00 | 9,650.28 |
| Other Interest Loss | 0.00 | 0.00 | 0.00 |
| Other Interest Proceeds | 0.00 | 0.00 | 0.00 |
| Non-advancing Interest | 0.00 | 0.00 | 0.00 |
| Net PPIS/Relief Act Shortfall | 0.00 | 0.00 | 0.00 |
| Modification Shortfall | 0.00 | 0.00 | 0.00 |
| Other Interest Proceeds/Shortfalls | 9,650.28 | 0.00 | 9,650.28 |
| Interest Adjusted | 2,941,509.84 | 16,174.02 | 2,957,683.86 |
| Principal Summary | | | |
| Scheduled Principal Distribution | 120,244.51 | 872.85 | 121,117.36 |
| Curtailments | 29,890.04 | (0.01) | 29,890.03 |
| Prepayments in Full | 3,144,142.40 | 0.00 | 3,144,142.40 |
| Liquidation Proceeds | 103,982.00 | 0.00 | 103,982.00 |
| Repurchase Proceeds | 0.00 | 0.00 | 0.00 |
| Other Principal Proceeds | 104,503.00 | 0.00 | 104,503.00 |
| Less Mod Losses | 0.00 | 0.00 | 0.00 |
| Remittance Principal | 3,502,761.95 | 872.84 | 3,503,634.79 |
| Fee Summary | | | |
| Total Servicing Fees | 177,099.78 | 530.27 | 177,630.05 |
| Total Trustee Fees | 0.00 | 0.00 | 0.00 |
| LPMI Fees | 0.00 | 0.00 | 0.00 |
| Misc. Fees | 0.00 | 0.00 | 0.00 |
| Total Fees | 177,099.78 | 530.27 | 177,630.05 |
| Beginning Principal Balance | 499,629,000.41 | 2,545,304.66 | 502,174,305.07 |
| Ending Principal Balance | 496,126,238.46 | 2,544,431.82 | 498,670,670.28 |
| Advances (Principal & Interest) | | | |
| Prior Month's Outstanding Advances | N/A | N/A | N/A |
| Current Advances | N/A | N/A | N/A |
| Reimbursement of Prior Advances | N/A | N/A | N/A |
| Outstanding Advances | N/A | N/A | N/A |



**Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-1**

***Distribution Date: 26-Dec-07
Cash Reconciliation Summary Pool Group II***

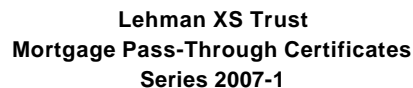
| | Pool Group II | Total |
|--|----------------------|----------------|
| Interest Summary | | |
| Scheduled Interest | 1,360,859.11 | 1,360,859.11 |
| Fees | 68,765.66 | 68,765.66 |
| Remittance Interest | 1,292,093.45 | 1,292,093.45 |
| Other Interest Proceeds/Shortfalls | | |
| Prepayment Penalties | 0.00 | 0.00 |
| Other Interest Loss | 0.00 | 0.00 |
| Other Interest Proceeds | 0.00 | 0.00 |
| Non-advancing Interest | 0.00 | 0.00 |
| Net PPIS/Relief Act Shortfall | 0.00 | 0.00 |
| Modification Shortfall | 0.00 | 0.00 |
| Other Interest Proceeds/Shortfalls | 0.00 | 0.00 |
| Interest Adjusted | 1,292,093.45 | 1,292,093.45 |
| Principal Summary | | |
| Scheduled Principal Distribution | 85,613.68 | 85,613.68 |
| Curtailments | 7,487.41 | 7,487.41 |
| Prepayments in Full | 1,643,476.85 | 1,643,476.85 |
| Liquidation Proceeds | 163,877.40 | 163,877.40 |
| Repurchase Proceeds | 436,837.41 | 436,837.41 |
| Other Principal Proceeds | 0.00 | 0.00 |
| Less Mod Losses | 0.00 | 0.00 |
| Remittance Principal | 2,337,292.75 | 2,337,292.75 |
| Fee Summary | | |
| Total Servicing Fees | 68,765.66 | 68,765.66 |
| Total Trustee Fees | 0.00 | 0.00 |
| LPMI Fees | 0.00 | 0.00 |
| Misc. Fees | 0.00 | 0.00 |
| Total Fees | 68,765.66 | 68,765.66 |
| Beginning Principal Balance | 210,934,995.72 | 210,934,995.72 |
| Ending Principal Balance | 208,480,057.09 | 208,480,057.09 |
| Advances (Principal & Interest) | | |
| Prior Month's Outstanding Advances | N/A | N/A |
| Current Advances | N/A | N/A |
| Reimbursement of Prior Advances | N/A | N/A |
| Outstanding Advances | N/A | N/A |



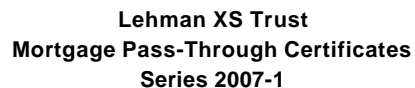
**Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-1**

***Distribution Date: 26-Dec-07
Cash Reconciliation Summary Pool Group III***

| | Pool Group III | Total |
|--|-----------------------|----------------------|
| Interest Summary | | |
| Scheduled Interest | 645,915.00 | 645,915.00 |
| Fees | 64,271.17 | 64,271.17 |
| Remittance Interest | 581,643.83 | 581,643.83 |
| Other Interest Proceeds/Shortfalls | | |
| Prepayment Penalties | 0.00 | 0.00 |
| Other Interest Loss | 0.00 | 0.00 |
| Other Interest Proceeds | 0.00 | 0.00 |
| Non-advancing Interest | 0.00 | 0.00 |
| Net PPIS/Relief Act Shortfall | 0.00 | 0.00 |
| Modification Shortfall | 0.00 | 0.00 |
| Other Interest Proceeds/Shortfalls | 0.00 | 0.00 |
| Interest Adjusted | 581,643.83 | 581,643.83 |
| Principal Summary | | |
| Scheduled Principal Distribution | 54,837.26 | 54,837.26 |
| Curtailments | (656.48) | (656.48) |
| Prepayments in Full | 873,314.61 | 873,314.61 |
| Liquidation Proceeds | 0.00 | 0.00 |
| Repurchase Proceeds | 0.00 | 0.00 |
| Other Principal Proceeds | 0.00 | 0.00 |
| Less Mod Losses | 0.00 | 0.00 |
| Remittance Principal | 927,495.39 | 927,495.39 |
| Fee Summary | | |
| Total Servicing Fees | 64,271.17 | 64,271.17 |
| Total Trustee Fees | 0.00 | 0.00 |
| LPMI Fees | 0.00 | 0.00 |
| Misc. Fees | 0.00 | 0.00 |
| Total Fees | 64,271.17 | 64,271.17 |
| Beginning Principal Balance | 95,421,867.12 | 95,421,867.12 |
| Ending Principal Balance | 94,494,371.73 | 94,494,371.73 |
| Advances (Principal & Interest) | | |
| Prior Month's Outstanding Advances | N/A | N/A |
| Current Advances | N/A | N/A |
| Reimbursement of Prior Advances | N/A | N/A |
| Outstanding Advances | N/A | N/A |

[illegible]

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| Pool Detail | | | | Performance Indicators | | | Misc/Additional Information | | | | | | |
|---------------------------|--|----------------|--------|---|--|------------|-----------------------------|--------|----------------------|--|--------|---------|--------|
| Pool Level Information | | | | Factors Impacting Principal Payment Rules | | | WA Rates/Life | | | | | | |
| Historical | | Amount | Count | Delinquency Levels | | Num | Den | % | Fixed | | Adj | Overall | |
| Cut-off Pool Balance | | 249,531,206.72 | 1,176 | 3 mo. Rolling Average | | 22,009,586 | 210,740,181 | 10.45% | WAC - Remit Current | | 7.35% | N/A | 7.35% |
| Cum Scheduled Principal | | 978,374.70 | | 6 mo. Rolling Average | | 16,442,427 | 213,590,489 | 7.75% | WAC - Remit Original | | 7.37% | N/A | 7.37% |
| Cum Unscheduled Principal | | 39,791,251.65 | | 12 mo. Rolling Average | | 10,114,719 | 223,416,202 | 4.72% | WAC - Current | | 7.74% | N/A | 7.74% |
| Cum Liquidations | | 281,523.28 | | Loss Levels | | Amount | Count | | WAC - Original | | 7.76% | N/A | 7.76% |
| Cum Repurchases | | 4,177,592.29 | | 3 mo. Cum Loss | | 117,645.88 | 1 | | WAL - Current | | 346.25 | N/A | 346.25 |
| | | | | 6 mo. Cum loss | | 117,645.88 | 1 | | WAL - Original | | 356.28 | N/A | 356.28 |
| | | | | 12 mo. Cum Loss | | 117,645.88 | 1 | | | | | | |
| Current | | Amount | Count | % | | | | | | | | | |
| Beginning Pool | | 210,934,995.72 | 1,018 | 84.53% | | | | | | | | | |
| Scheduled Principal | | 85,613.68 | | 0.03% | | | | | | | | | |
| Unscheduled Principal | | 1,650,964.26 | 10 | 0.66% | | | | | | | | | |
| Liquidations | | 281,523.28 | 1 | 0.11% | | | | | | | | | |
| Repurchases | | 436,837.41 | 1 | 0.18% | | | | | | | | | |
| Ending Pool | | 208,480,057.09 | 1,006 | 83.55% | | | | | | | | | |
| Average Loan Balance | | 207,236.64 | | | | | | | | | | | |
| Current Loss Detail | | Amount | | | | | | | | | | | |
| Liquidation | | 281,523.28 | | | | | | | | | | | |
| Realized Loss | | 117,645.88 | | | | | | | | | | | |
| Realized Loss Adjustment | | 0.00 | | | | | | | | | | | |
| Net Liquidation | | 163,877.40 | | | | | | | | | | | |
| Pool Composition | | | | | | | | | | | | | |
| Properties | | Balance | %Score | | | | | | | | | | |
| Cash Out/Refinance | | 116,612,666.16 | 46.73% | | | | | | | | | | |
| SFR | | 142,935,704.07 | 57.28% | | | | | | | | | | |
| Owner Occupied | | 189,335,119.66 | 75.88% | | | | | | | | | | |
| | | Min | Max | W A | | | | | | | | | |
| FICO | | 543 | 825 | 687.48 | | | | | | | | | |

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Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-1

Distribution Date: 26-Dec-07
Pool Detail and Performance Indicators Pool Group III

| Pool Detail | | | | Performance Indicators | | | | Misc/Additional Information | | | |
|---------------------------|----------------|--------|--------|---|---------------|-------------|--------|-----------------------------|---------------|---------|---------|
| Pool Level Information | | | | Factors Impacting Principal Payment Rules | | | | WA Rates/Life | | | |
| Historical | Amount | Count | | Delinquency Levels | Num | Den | % | | Fixed | Adj | Overall |
| Cut-off Pool Balance | 119,793,608.73 | 526 | | 3 mo. Rolling Average | 9,150,592 | 95,452,742 | 9.60% | WAC - Remit Current | 7.31% | N/A | 7.31% |
| Cum Scheduled Principal | 638,416.90 | | | 6 mo. Rolling Average | 6,726,062 | 97,859,021 | 6.95% | WAC - Remit Original | 7.38% | N/A | 7.38% |
| Cum Unscheduled Principal | 24,660,820.10 | | | 12 mo. Rolling Average | 4,107,819 | 104,319,686 | 4.20% | WAC - Current | 8.12% | N/A | 8.12% |
| Cum Liquidations | 0.00 | | | Loss Levels | Amount | Count | | WAC - Original | 8.20% | N/A | 8.20% |
| Cum Repurchases | 0.00 | | | 3 mo. Cum Loss | 0.00 | 0 | | WAL - Current | 343.74 | N/A | 343.74 |
| | | | | 6 mo. Cum loss | 0.00 | 0 | | WAL - Original | 354.31 | N/A | 354.31 |
| | | | | 12 mo. Cum Loss | 0.00 | 0 | | | | | |
| Current | Amount | Count | % | Triggers | | | | Current Index Rate | | | |
| Beginning Pool | 95,421,867.12 | 437 | 79.66% | | | | | Next Index Rate | | | |
| Scheduled Principal | 54,837.26 | | 0.05% | | | | | | | | |
| Unscheduled Principal | 872,658.13 | 7 | 0.73% | | | | | | | | |
| Liquidations | 0.00 | 0 | 0.00% | > Delinquency Trigger Event ⁽²⁾ | | | YES | | | | |
| Repurchases | 0.00 | 0 | 0.00% | Delinquency Event Calc ⁽¹⁾ | 11,065,271.68 | 94,494,372 | 11.71% | | | | |
| Ending Pool | 94,494,371.73 | 430 | 78.88% | > Loss Trigger Event? ⁽³⁾ | | | NO | | | | |
| | | | | Cumulative Loss | | 0 | 0.00% | | | | |
| Average Loan Balance | 219,754.35 | | | > Overall Trigger Event? | | | YES | | | | |
| Current Loss Detail | Amount | | | Step Down Date | | | | Pool Composition | | | |
| Liquidation | 0.00 | | | Distribution Count | 11 | | | Properties | Balance | %/Score | |
| Realized Loss | 0.00 | | | Current Specified Enhancement % ⁽⁴⁾ | 18.95% | | | Cash Out/Refinance | 42,232,787.70 | 35.25% | |
| Realized Loss Adjustment | 0.00 | | | Step Down % ⁽⁵⁾ | 29.89% | | | SFR | 90,021,556.77 | 75.15% | |
| Net Liquidation | 0.00 | | | % of Current Specified Enhancement % ⁽⁶⁾ | 40.50% | | | Owner Occupied | 97,791,091.58 | 81.63% | |
| | | | | > Step Down Date? | | | NO | | | | |
| Credit Enhancement | Amount | % | | | | | | | Min | Max | W A |
| Original OC | 2,220,608.73 | 2.05% | | Extra Principal | 0.00 | | | FICO | 616 | 816 | 660.59 |
| Target OC | 2,455,768.98 | 2.05% | | Cumulative Extra Principal | 235,064.06 | | | | | | |
| Beginning OC | 2,455,768.98 | | | OC Release | 0.00 | | | | | | |
| OC Amount per PSA | 2,455,768.98 | 2.05% | | | | | | | | | |
| Ending OC | 2,455,768.98 | | | | | | | | | | |
| Mezz Certificates | 15,449,000.00 | 12.90% | | | | | | | | | |
| OC Deficiency | N/A | | | | | | | | | | |

Legend: (1) 60 Days+, REO, BK, F/C % (3) Condn: Cum Loss > specified thresholds (5) Defined Benchmark (7) Condn: Distr Cnt > 36, (4) > (5)
(2) (1) > (6) * (4), then TRUE (4) Mezzanine Certs + OC Amount / Ending Pool Bal (6) Defined Benchmark (Used in Delinq Event Calc)

Note: Delinquency and Loss Event Triggers may be flagged as "Yes" prior to the Step Down Date on account of the percentage thresholds being breached.

**Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-1**

***Distribution Date: 26-Dec-07
Other Related Information
Pool Group I - II***

----- **Triggers** -----

> Delinquency Trigger Event (2) **NO**
 Delinquency Event Calc (1) 0.00 713,109,301 0.00%

> Loss Trigger Event? (3) **NO**
 Cumulative Loss 222,149 0.00%

> Overall Trigger Event?

Step Down Date

| | |
|--|--------|
| Distribution Count | 11.00 |
| Current Specified Enhancement %(4) | 9.41% |
| Step Down % (5) | 16.00% |
| % of Current Specified Enhancement % (6) | 44.20% |

> Step Down Date? **No**

| | |
|----------------------------|------------|
| Extra Principal | 117,645.88 |
| Cumulative Extra Principal | 117,645.88 |
| OC Release | 0.00 |

----- **Credit Enhancement** -----

| | Amount |
|-------------------|---------------|
| Original OC | 2,921,353.00 |
| Target OC | 4,581,820.94 |
| Beginning OC | 4,581,820.94 |
| OC Amount per PSA | 4,581,820.94 |
| Ending OC | 4,581,820.94 |
| Mezz Certificates | 62,057,000.00 |
| OC Deficiency | 0.00 |

Legend: (1) 60 Days+, REO, BK, F/C % (3) Condn: Cum Loss > specified thresholds (5) Defined Benchmark (7) Condn: Distn Cnt > 36, (4) > (5)
 (2) (1) > (6) * (4), then TRUE (4) Mezzanine Certs + OC Amount / Ending Pool Bal (6) Defined Benchmark (Used in Delinq Event Calc)

Note: Delinquency and Loss Event Triggers may be flagged as "Yes" prior to the Step Down Date on account of the percentage thresholds being breached.



Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-1

Distribution Date: 26-Dec-07
Bond Interest Reconciliation - Part I

| -- Accrual -- | | | | | ----- Outstanding ----- | | | | | | | | | |
|---------------|---------|------|-----------------|----------------|------------------------------|--------------------------|---------------------------|------------------------------------|-------------------------|---------------------------------------|---------------------------------------|--|---|----------------------------|
| Class | Method | Days | Opening Balance | Pass-Thru Rate | Accrual Certificate Interest | Total Interest Additions | Total Interest Deductions | Distributable Certificate Interest | Interest Payment Amount | Current Period (Shortfall) / Recovery | Remaining Int Carry-Forward Shortfall | Remaining Basis Risk Carry-Fwd Shortfall | Outstanding Relief Act / Prepayment Interest Shortfalls | Net Cap Rate in Effect Y/N |
| 1-A1 | Act/360 | 30 | 108,244,966.99 | 4.863130000% | 438,674.46 | 0.00 | 0.00 | 438,674.46 | 438,674.46 | 0.00 | 0.00 | 0.00 | 0.00 | No |
| 1-A2 | Act/360 | 30 | 77,745,000.00 | 4.943130000% | 320,253.03 | 0.00 | 0.00 | 320,253.03 | 320,253.03 | 0.00 | 0.00 | 0.00 | 0.00 | No |
| 1-A3 | Act/360 | 30 | 185,989,966.99 | 4.903130000% | 759,944.16 | 0.00 | 0.00 | 759,944.16 | 759,944.16 | 0.00 | 0.00 | 0.00 | 0.00 | No |
| 1-A4 | Act/360 | 30 | 36,228,000.00 | 5.013130000% | 151,346.39 | 0.00 | 0.00 | 151,346.39 | 151,346.39 | 0.00 | 0.00 | 0.00 | 0.00 | No |
| 1-A5 | Act/360 | 30 | 45,356,437.10 | 5.013130000% | 189,481.43 | 0.00 | 0.00 | 189,481.43 | 189,481.43 | 0.00 | 0.00 | 0.00 | 0.00 | No |
| 2-A1 | 30/360 | 30 | 192,906,108.77 | 7.000000000% | 1,125,285.63 | 0.00 | 0.00 | 1,125,285.63 | 1,125,285.63 | 0.00 | 0.00 | 0.00 | 0.00 | No |
| M1 | Act/360 | 30 | 12,495,000.00 | 5.063130000% | 52,719.84 | 0.00 | 0.00 | 52,719.84 | 52,719.84 | 0.00 | 0.00 | 0.00 | 0.00 | No |
| M2 | Act/360 | 30 | 10,829,000.00 | 5.083130000% | 45,871.01 | 0.00 | 0.00 | 45,871.01 | 45,871.01 | 0.00 | 0.00 | 0.00 | 0.00 | No |
| M3 | Act/360 | 30 | 7,080,000.00 | 5.113130000% | 30,167.47 | 0.00 | 0.00 | 30,167.47 | 30,167.47 | 0.00 | 0.00 | 0.00 | 0.00 | No |
| M4 | Act/360 | 30 | 5,831,000.00 | 5.173130000% | 25,137.10 | 0.00 | 0.00 | 25,137.10 | 25,137.10 | 0.00 | 0.00 | 0.00 | 0.00 | No |
| M5 | Act/360 | 30 | 4,998,000.00 | 5.193130000% | 21,629.39 | 0.00 | 0.00 | 21,629.39 | 21,629.39 | 0.00 | 0.00 | 0.00 | 0.00 | No |
| M6 | Act/360 | 30 | 4,165,000.00 | 5.263130000% | 18,267.45 | 0.00 | 0.00 | 18,267.45 | 18,267.45 | 0.00 | 0.00 | 0.00 | 0.00 | No |
| M7 | Act/360 | 30 | 7,080,000.00 | 5.733130000% | 33,825.47 | 0.00 | 0.00 | 33,825.47 | 33,825.47 | 0.00 | 0.00 | 0.00 | 0.00 | No |
| M8 | Act/360 | 30 | 4,165,000.00 | 6.283130000% | 21,807.70 | 0.00 | 0.00 | 21,807.70 | 21,807.70 | 0.00 | 0.00 | 0.00 | 0.00 | No |
| M9 | Act/360 | 30 | 5,414,000.00 | 6.533130000% | 29,475.30 | 0.00 | 0.00 | 29,475.30 | 29,475.30 | 0.00 | 0.00 | 0.00 | 0.00 | No |
| WF-1 | 30/360 | 30 | 77,517,098.14 | 7.000000000% | 452,183.07 | 0.00 | 0.00 | 452,183.07 | 452,183.07 | 0.00 | 0.00 | 0.00 | 0.00 | No |
| WF-M1 | 30/360 | 30 | 3,773,000.00 | 6.040000000% | 18,990.77 | 0.00 | 0.00 | 18,990.77 | 18,990.77 | 0.00 | 0.00 | 0.00 | 0.00 | No |
| WF-M2 | 30/360 | 30 | 4,671,000.00 | 6.090000000% | 23,705.33 | 0.00 | 0.00 | 23,705.33 | 23,705.33 | 0.00 | 0.00 | 0.00 | 0.00 | No |
| WF-M3 | 30/360 | 30 | 1,197,000.00 | 6.140000000% | 6,124.65 | 0.00 | 0.00 | 6,124.65 | 6,124.65 | 0.00 | 0.00 | 0.00 | 0.00 | No |
| WF-M4 | 30/360 | 30 | 2,695,000.00 | 6.340000000% | 14,238.58 | 0.00 | 0.00 | 14,238.58 | 14,238.58 | 0.00 | 0.00 | 0.00 | 0.00 | No |
| WF-M5 | 30/360 | 30 | 1,497,000.00 | 6.980000000% | 8,707.55 | 0.00 | 0.00 | 8,707.55 | 8,707.55 | 0.00 | 0.00 | 0.00 | 0.00 | No |
| WF-M6 | 30/360 | 30 | 658,000.00 | 7.000000000% | 3,838.33 | 0.00 | 0.00 | 3,838.33 | 3,838.33 | 0.00 | 0.00 | 0.00 | 0.00 | No |
| WF-M7 | 30/360 | 30 | 958,000.00 | 7.000000000% | 5,588.33 | 0.00 | 0.00 | 5,588.33 | 5,588.33 | 0.00 | 0.00 | 0.00 | 0.00 | No |
| P | | | 100.00 | N/A | 0.00 | 9,650.28 | 0.00 | 9,650.28 | 9,650.28 | 0.00 | 0.00 | 0.00 | 0.00 | N/A |
| X | | | 713,109,300.79 | N/A | 807,248.49 | 0.00 | 0.00 | 807,858.57 | 689,602.61 | 0.00 | 0.00 | 0.00 | 0.00 | N/A |
| 1-2-X | | | 2,921,252.75 | N/A | 0.00 | 689,602.61 | 0.00 | 689,602.61 | 689,602.61 | 0.00 | 0.00 | 0.00 | 0.00 | N/A |
| C-X | | | 0.00 | N/A | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | N/A |
| S-X | | | 0.00 | N/A | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | N/A |

⁽¹⁾ Basis Risk Carry-Forward Shortfall - difference between LIBOR plus margin and the Net Rate Cap.



**Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-1**

***Distribution Date: 26-Dec-07
Bond Interest Reconciliation - Part I***

| -- Accrual -- | | | | | | | | | | ----- Outstanding ----- | | | | |
|---------------|--------|------|-----------------|----------------|------------------------------------|-----------------------------|------------------------------|--|----------------------------|---|---|---|---|----------------------------------|
| Class | Method | Days | Opening Balance | Pass-Thru Rate | Accrual Certificate Interest | Total Interest Additions | Total Interest Deductions | Distributable Certificate Interest | Interest Payment Amount | Current Period (Shortfall) / Recovery | Remaining Int Carry-Forward Shortfall | Remaining Basis Risk Carry-Fwd Shortfall | Outstanding Relief Act / Prepayment Interest Shortfalls | Net Cap Rate in Effect Y/N |
| 3-X | | | 95,421,867.12 | N/A | 48,267.22 | 0.00 | 0.00 | 163,508.59 | 48,267.22 | 0.00 | 0.00 | 0.00 | 0.00 | N/A |
| R | | | 0.00 | N/A | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | N/A |
| 3-R | | | 0.00 | N/A | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | N/A |
| LT-R | | | 0.00 | N/A | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | N/A |
| 3-LT-R | | | 0.00 | N/A | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | N/A |
| Total | | | 804,414,930.74 | | 4,652,778.15 | 699,252.89 | 0.00 | 5,467,882.49 | 5,234,385.16 | 0.00 | 0.00 | 0.00 | 0.00 | |

⁽¹⁾ Basis Risk Carry-Forward Shortfall - difference between LIBOR plus margin and the Net Rate Cap.



**Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-1**

***Distribution Date: 26-Dec-07
Bond Interest Reconciliation - Part II***

| ----- Additions ----- | | | | | | | | | | | | | ----- Deductions ----- | |
|-----------------------|-------------|-------------------------|---------------------------|-----------------------------|------------------------------|---------------------|-------------------------------|-------------------------------|--|-----------------------|--|--|------------------------|--|
| Class | Record Date | Prior Interest Due Date | Current Interest Due Date | Cumulative Interest Payment | Interest Rate SWAP Agreement | Prepayment Premiums | Prior Int Carry-Fwd Shortfall | Prior Shortfall Reimbursement | Other Interest Proceeds ⁽¹⁾ | Other Interest Losses | Current Int Carry-Fwd Shortfall ⁽²⁾ | Current Basis Risk Carry-Fwd Shortfall | | |
| 1-A1 | 24-Dec-07 | 26-Nov-07 | 26-Dec-07 | 6,188,598.53 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 1-A2 | 24-Dec-07 | 26-Nov-07 | 26-Dec-07 | 3,898,212.91 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 1-A3 | 24-Dec-07 | 26-Nov-07 | 26-Dec-07 | 10,104,407.62 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 1-A4 | 24-Dec-07 | 26-Nov-07 | 26-Dec-07 | 1,840,107.07 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 1-A5 | 24-Dec-07 | 26-Nov-07 | 26-Dec-07 | 2,496,002.66 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 2-A1 | 30-Nov-07 | 1-Nov-07 | 1-Dec-07 | 13,423,045.75 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| M1 | 24-Dec-07 | 26-Nov-07 | 26-Dec-07 | 640,464.68 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| M2 | 24-Dec-07 | 26-Nov-07 | 26-Dec-07 | 557,084.79 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| M3 | 24-Dec-07 | 26-Nov-07 | 26-Dec-07 | 366,198.53 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| M4 | 24-Dec-07 | 26-Nov-07 | 26-Dec-07 | 304,852.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| M5 | 24-Dec-07 | 26-Nov-07 | 26-Dec-07 | 262,232.07 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| M6 | 24-Dec-07 | 26-Nov-07 | 26-Dec-07 | 221,239.76 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| M7 | 24-Dec-07 | 26-Nov-07 | 26-Dec-07 | 407,046.19 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| M8 | 24-Dec-07 | 26-Nov-07 | 26-Dec-07 | 260,772.55 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| M9 | 24-Dec-07 | 26-Nov-07 | 26-Dec-07 | 351,568.08 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| WF-1 | 30-Nov-07 | 1-Nov-07 | 1-Dec-07 | 5,695,922.14 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| WF-M1 | 30-Nov-07 | 1-Nov-07 | 1-Dec-07 | 208,898.43 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| WF-M2 | 30-Nov-07 | 1-Nov-07 | 1-Dec-07 | 260,758.58 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| WF-M3 | 30-Nov-07 | 1-Nov-07 | 1-Dec-07 | 67,371.15 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| WF-M4 | 30-Nov-07 | 1-Nov-07 | 1-Dec-07 | 156,624.42 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| WF-M5 | 30-Nov-07 | 1-Nov-07 | 1-Dec-07 | 95,783.05 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| WF-M6 | 30-Nov-07 | 1-Nov-07 | 1-Dec-07 | 42,221.67 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| WF-M7 | 30-Nov-07 | 1-Nov-07 | 1-Dec-07 | 61,471.67 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| P | 30-Nov-07 | 1-Nov-07 | 1-Dec-07 | 174,562.48 | 0.00 | 9,650.28 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| X | 30-Nov-07 | 1-Nov-07 | 1-Dec-07 | 6,597,221.68 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |

⁽¹⁾ Other Interest Proceeds are additional interest amounts specifically allocated to the bond(s) and used in determining the bonds Distributable Interest.

⁽²⁾ Interest Carry-Forward Shortfall is unpaid interest with interest thereon.

⁽³⁾ Basis Risk Carry-Forward Shortfall - difference between LIBOR plus margin and the Net Rate Cap.

**Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-1**

***Distribution Date: 26-Dec-07
Bond Interest Reconciliation - Part II***

| ----- Additions ----- | | | | | | | | | | | | | ----- Deductions ----- | | |
|-----------------------|-------------|-------------------------|---------------------------|-----------------------------|------------------------------|---------------------|-------------------------------|-------------------------------|--|-----------------------|--|--|------------------------|--|--|
| Class | Record Date | Prior Interest Due Date | Current Interest Due Date | Cumulative Interest Payment | Interest Rate SWAP Agreement | Prepayment Premiums | Prior Int Carry-Fwd Shortfall | Prior Shortfall Reimbursement | Other Interest Proceeds ⁽¹⁾ | Other Interest Losses | Current Int Carry-Fwd Shortfall ⁽²⁾ | Current Basis Risk Carry-Fwd Shortfall | | | |
| 1-2-X | | 1-Nov-07 | 1-Dec-07 | 6,597,221.68 | 0.00 | 0.00 | 0.00 | 0.00 | 689,602.61 | 0.00 | 0.00 | 0.00 | | | |
| C-X | | 1-Nov-07 | 1-Dec-07 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| S-X | | 1-Nov-07 | 1-Dec-07 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| 3-X | 30-Nov-07 | 1-Nov-07 | 1-Dec-07 | 359,616.33 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| R | 30-Nov-07 | 1-Nov-07 | 1-Dec-07 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| 3-R | 30-Nov-07 | 1-Nov-07 | 1-Dec-07 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| LT-R | 30-Nov-07 | 1-Nov-07 | 1-Dec-07 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| 3-LT-R | 30-Nov-07 | 1-Nov-07 | 1-Dec-07 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Total | | | | 61,639,506.64 | 0.00 | 9,650.28 | 0.00 | 0.00 | 689,602.61 | 0.00 | 0.00 | 0.00 | | | |

⁽¹⁾ Other Interest Proceeds are additional interest amounts specifically allocated to the bond(s) and used in determining the bonds Distributable Interest.

⁽²⁾ Interest Carry-Forward Shortfall is unpaid interest with interest thereon.

⁽³⁾ Basis Risk Carry-Forward Shortfall - difference between LIBOR plus margin and the Net Rate Cap.



Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-1

Distribution Date: 26-Dec-07
Bond Principal Reconciliation

| ----- Losses ----- | | | | | | | | | | | | | - Credit Support - | |
|--------------------|------------------------|-------------------------|-----------------------------|-------------------------------|-------------------------|------------------------------|----------------------|----------------|-------------------|--------------------|----------------------|----------------------|--------------------|---------|
| Class | Original Class Balance | Beginning Class Balance | Scheduled Principal Payment | Unscheduled Principal Payment | Extra Principal Payment | Cumulative Principal Payment | Prior Loss Reimburs. | Current Losses | Cumulative Losses | Interest on Losses | Ending Class Balance | Rated Final Maturity | Original | Current |
| 1-A1 | 145,377,000.00 | 108,244,966.99 | 54,502.81 | 1,522,132.84 | 37,192.33 | 38,745,860.99 | 0.00 | 0.00 | 0.00 | 0.00 | 106,631,139.01 | 25-Feb-37 | N/A | N/A |
| 1-A2 | 77,745,000.00 | 77,745,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 77,745,000.00 | 25-Feb-37 | N/A | N/A |
| 1-A3 | 223,122,000.00 | 185,989,966.99 | 54,502.81 | 1,522,132.84 | 37,192.33 | 38,745,860.99 | 0.00 | 0.00 | 0.00 | 0.00 | 184,376,139.01 | 25-Feb-37 | N/A | N/A |
| 1-A4 | 36,228,000.00 | 36,228,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 36,228,000.00 | 25-Feb-37 | N/A | N/A |
| 1-A5 | 53,608,000.00 | 45,356,437.10 | 12,111.74 | 338,251.75 | 8,264.96 | 8,610,191.33 | 0.00 | 0.00 | 0.00 | 0.00 | 44,997,808.65 | 25-Feb-37 | N/A | N/A |
| 2-A1 | 232,000,000.00 | 192,906,108.77 | 85,613.68 | 2,251,679.07 | 34,996.26 | 41,466,180.24 | 0.00 | 0.00 | 0.00 | 0.00 | 190,533,819.76 | 25-Feb-37 | N/A | N/A |
| M1 | 12,495,000.00 | 12,495,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 12,495,000.00 | 25-Feb-37 | N/A | N/A |
| M2 | 10,829,000.00 | 10,829,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 10,829,000.00 | 25-Feb-37 | N/A | N/A |
| M3 | 7,080,000.00 | 7,080,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 7,080,000.00 | 25-Feb-37 | N/A | N/A |
| M4 | 5,831,000.00 | 5,831,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,831,000.00 | 25-Feb-37 | N/A | N/A |
| M5 | 4,998,000.00 | 4,998,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,998,000.00 | 25-Feb-37 | N/A | N/A |
| M6 | 4,165,000.00 | 4,165,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,165,000.00 | 25-Feb-37 | N/A | N/A |
| M7 | 7,080,000.00 | 7,080,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 7,080,000.00 | 25-Feb-37 | N/A | N/A |
| M8 | 4,165,000.00 | 4,165,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,165,000.00 | 25-Feb-37 | N/A | N/A |
| M9 | 5,414,000.00 | 5,414,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,414,000.00 | 25-Feb-37 | N/A | N/A |
| WF-1 | 102,124,000.00 | 77,517,098.14 | 54,837.26 | 872,658.13 | 0.00 | 25,534,397.25 | 0.00 | 0.00 | 0.00 | 0.00 | 76,589,602.75 | 25-Feb-37 | N/A | N/A |
| WF-M1 | 3,773,000.00 | 3,773,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,773,000.00 | 25-Feb-37 | N/A | N/A |
| WF-M2 | 4,671,000.00 | 4,671,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,671,000.00 | 25-Feb-37 | N/A | N/A |
| WF-M3 | 1,197,000.00 | 1,197,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,197,000.00 | 25-Feb-37 | N/A | N/A |
| WF-M4 | 2,695,000.00 | 2,695,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,695,000.00 | 25-Feb-37 | N/A | N/A |
| WF-M5 | 1,497,000.00 | 1,497,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,497,000.00 | 25-Feb-37 | N/A | N/A |
| WF-M6 | 658,000.00 | 658,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 658,000.00 | 25-Feb-37 | N/A | N/A |
| WF-M7 | 958,000.00 | 958,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 958,000.00 | 25-Feb-37 | N/A | N/A |
| P | 100.00 | 100.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 100.00 | 25-Feb-37 | N/A | N/A |
| X | 833,058,352.75 | 713,109,300.79 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 707,150,727.37 | 25-Feb-37 | N/A | N/A |
| 1-2-X | 2,921,252.75 | 2,921,252.75 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,921,252.75 | 25-Feb-37 | N/A | N/A |
| C-X | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 25-Feb-37 | N/A | N/A |
| S-X | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 25-Feb-37 | N/A | N/A |



**Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-1**

***Distribution Date: 26-Dec-07
Bond Principal Reconciliation***

| ----- L o s s e s ----- | | | | | | | | | | | | | - Credit Support - | |
|-------------------------|---------------------------|----------------------------|--------------------------------|-------------------------------------|-------------------------------|---------------------------------|----------------------------|-------------------|----------------------|-----------------------|-------------------------|----------------------------|--------------------|---------|
| Class | Original Class Balance | Beginning Class Balance | Scheduled Principal Payment | Unscheduled Principal Payment | Extra Principal Payment | Cumulative Principal Payment | Prior Loss Reimburs. | Current Losses | Cumulative Losses | Interest on Losses | Ending Class Balance | Rated Final Maturity | Original | Current |
| 3-X | 119,793,608.73 | 95,421,867.12 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 94,494,371.73 | 25-Feb-37 | N/A | N/A |
| R | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 25-Feb-37 | N/A | N/A |
| 3-R | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 25-Feb-37 | N/A | N/A |
| LT-R | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 25-Feb-37 | N/A | N/A |
| 3-LT-R | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 25-Feb-37 | N/A | N/A |
| Total | 950,631,352.75 | 804,414,930.74 | 261,568.30 | 6,506,854.63 | 117,645.88 | 153,102,490.80 | 0.00 | 0.00 | 0.00 | 0.00 | 797,528,861.93 | | | |



**Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-1**

***Distribution Date: 26-Dec-07
Ratings Information***

| | | ----- Original Ratings ----- | | | | ----- Ratings Change / Change Date ⁽¹⁾ ----- | | | |
|-------|-----------|------------------------------|---------|------|------|---|---------|------|----------------|
| Class | CUSIP | Fitch | Moody's | DBRS | S&P | Fitch | Moody's | DBRS | S&P |
| 1-A1 | 525241AA3 | NR | Aaa | NR | AAA | | | | |
| 1-A2 | 525241AB1 | NR | Aaa | NR | AAA | | | | |
| 1-A3 | 525241AC9 | NR | Aaa | NR | AAA | | | | |
| 1-A4 | 525241AD7 | NR | Aaa | NR | AAA | | | | |
| 1-A5 | 525241AE5 | NR | Aaa | NR | AAA | | | | |
| 2-A1 | 525241AF2 | NR | Aaa | NR | AAA | | | | |
| M1 | 525241AG0 | NR | Aa1 | NR | AA+ | | | | |
| M2 | 525241AH8 | NR | Aa2 | NR | AA+ | | | | |
| M3 | 525241AJ4 | NR | Aa3 | NR | AA | | | | |
| M4 | 525241AK1 | NR | A1 | NR | AA | | | | A+ 16-Nov-07 |
| M5 | 525241AX3 | NR | A2 | NR | AA- | | | | BBB+ 16-Nov-07 |
| M6 | 525241AY1 | NR | A3 | NR | A+ | | | | BBB- 16-Nov-07 |
| M7 | 525241AZ8 | NR | NR | NR | A | | | | BB+ 16-Nov-07 |
| M8 | 525241BA2 | NR | NR | NR | A- | | | | BB 16-Nov-07 |
| M9 | 525241BB0 | NR | NR | NR | BBB- | | | | B- 16-Nov-07 |
| WF-1 | 525241AL9 | NR | Aaa | NR | AAA | | | | |
| WF-M1 | 525241AM7 | NR | Aa1 | NR | AA+ | | | | |
| WF-M2 | 525241AN5 | NR | Aa2 | NR | AA | | | | |
| WF-M3 | 525241AP0 | NR | Aa3 | NR | AA- | | | | |
| WF-M4 | 525241AQ8 | NR | A3 | NR | A | | | | |
| WF-M5 | 525241AR6 | NR | Baa2 | NR | BBB+ | | | | |
| WF-M6 | 525241AS4 | NR | Baa3 | NR | BBB | | | | |
| WF-M7 | 525241AT2 | NR | Ba2 | NR | BBB- | | | | |
| X | 9ABSAH88 | NR | NR | NR | NR | | | | |
| P | 9ABSAH89 | NR | NR | NR | NR | | | | |
| 3-X | 9ABSAH91 | NR | NR | NR | NR | | | | |

NR - Designates that the class was not rated by the rating agency.

⁽¹⁾ Changed ratings provided on this report are based on information provided by the applicable rating agency via electronic transmission. It shall be understood that this transmission will generally have been provided to LaSalle within 30 days of the payment date listed on this statement. Because ratings may have changed during the 30 day window, or may not be being provided by the rating agency in an electronic format and therefore not being updated on this report, LaSalle recommends that investors obtain current rating information directly from the rating agency.



**Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-1**

**Distribution Date: 26-Dec-07
Asset-Backed Facts ~ 15 Month Historical Loan Status Summary Part I (as of Cut-Off)**

| Distribution Date | Count | Current Balance | Delinq 1 Month Count | Delinq 1 Month Balance | Delinq 2 Months Count | Delinq 2 Months Balance | Delinq 3+ Months Count | Delinq 3+ Months Balance | Bankruptcy Count | Bankruptcy Balance | Foreclosure Count | Foreclosure Balance | REO Count | REO Balance |
|--------------------------|-------|-----------------|----------------------|------------------------|-----------------------|-------------------------|------------------------|--------------------------|------------------|--------------------|-------------------|---------------------|-----------|-------------|
| Total (All Loans) | | | | | | | | | | | | | | |
| 26-Dec-07 | 2,773 | 637,167,403 | 132 | 37,560,744 | 78 | 25,903,868 | 35 | 10,253,194 | 25 | 7,316,576 | 199 | 62,871,106 | 54 | 20,572,208 |
| 26-Nov-07 | 2,900 | 669,588,624 | 108 | 32,932,496 | 72 | 21,317,477 | 27 | 7,614,422 | 19 | 4,870,417 | 173 | 60,203,061 | 33 | 12,004,671 |
| 25-Oct-07 | 3,002 | 700,301,462 | 101 | 29,570,124 | 56 | 18,486,997 | 26 | 6,267,612 | 12 | 2,072,005 | 144 | 52,505,234 | 24 | 9,976,845 |
| 25-Sep-07 | 3,089 | 725,715,425 | 89 | 28,042,791 | 64 | 18,348,392 | 8 | 2,040,721 | 5 | 655,785 | 117 | 45,132,113 | 15 | 5,745,595 |
| 27-Aug-07 | 3,174 | 752,348,156 | 89 | 24,726,470 | 43 | 14,387,505 | 8 | 2,204,465 | 6 | 1,074,328 | 88 | 34,782,115 | 8 | 3,173,489 |
| 25-Jul-07 | 3,267 | 778,985,945 | 70 | 20,669,986 | 49 | 18,738,612 | 17 | 5,275,798 | 5 | 763,987 | 45 | 17,628,548 | 3 | 863,712 |
| 25-Jun-07 | 3,370 | 811,435,175 | 73 | 26,292,442 | 26 | 8,340,213 | 10 | 2,989,715 | 4 | 640,485 | 46 | 20,693,490 | 3 | 863,917 |
| 25-May-07 | 3,476 | 844,680,830 | 50 | 16,663,847 | 33 | 15,281,442 | 0 | 0 | 3 | 497,906 | 25 | 8,405,740 | 0 | 0 |
| 25-Apr-07 | 3,569 | 871,475,846 | 52 | 22,842,807 | 20 | 6,539,700 | 0 | 0 | 1 | 246,439 | 7 | 1,919,678 | 0 | 0 |
| 26-Mar-07 | 3,680 | 907,805,602 | 39 | 12,642,731 | 10 | 2,691,912 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26-Feb-07 | 3,775 | 935,715,640 | 21 | 5,171,781 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | | | | | | | | | | | | |
|--------------------------|--------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Total (All Loans) | | | | | | | | | | | | | | |
| 26-Dec-07 | 84.13% | 79.48% | 4.00% | 4.69% | 2.37% | 3.23% | 1.06% | 1.28% | 0.76% | 0.91% | 6.04% | 7.84% | 1.64% | 2.57% |
| 26-Nov-07 | 87.03% | 82.82% | 3.24% | 4.07% | 2.16% | 2.64% | 0.81% | 0.94% | 0.57% | 0.60% | 5.19% | 7.45% | 0.99% | 1.48% |
| 25-Oct-07 | 89.21% | 85.49% | 3.00% | 3.61% | 1.66% | 2.26% | 0.77% | 0.77% | 0.36% | 0.25% | 4.28% | 6.41% | 0.71% | 1.22% |
| 25-Sep-07 | 91.20% | 87.89% | 2.63% | 3.40% | 1.89% | 2.22% | 0.24% | 0.25% | 0.15% | 0.08% | 3.45% | 5.47% | 0.44% | 0.70% |
| 27-Aug-07 | 92.92% | 90.35% | 2.61% | 2.97% | 1.26% | 1.73% | 0.23% | 0.26% | 0.18% | 0.13% | 2.58% | 4.18% | 0.23% | 0.38% |
| 25-Jul-07 | 94.53% | 92.41% | 2.03% | 2.45% | 1.42% | 2.22% | 0.49% | 0.63% | 0.14% | 0.09% | 1.30% | 2.09% | 0.09% | 0.10% |
| 25-Jun-07 | 95.41% | 93.13% | 2.07% | 3.02% | 0.74% | 0.96% | 0.28% | 0.34% | 0.11% | 0.07% | 1.30% | 2.38% | 0.08% | 0.10% |
| 25-May-07 | 96.91% | 95.39% | 1.39% | 1.88% | 0.92% | 1.73% | 0.00% | 0.00% | 0.08% | 0.06% | 0.70% | 0.95% | 0.00% | 0.00% |
| 25-Apr-07 | 97.81% | 96.51% | 1.43% | 2.53% | 0.55% | 0.72% | 0.00% | 0.00% | 0.03% | 0.03% | 0.19% | 0.21% | 0.00% | 0.00% |
| 26-Mar-07 | 98.69% | 98.34% | 1.05% | 1.37% | 0.27% | 0.29% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 26-Feb-07 | 99.45% | 99.45% | 0.55% | 0.55% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |

Delinquency Balances are Exclusive of REO, Foreclosures and Bankruptcies.



**Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-1**

**Distribution Date: 26-Dec-07
Asset-Backed Facts ~ 15 Month Historical Loan Status Summary Part I (as of Cut-Off)**

| Distribution Date | Current Count | Current Balance | Delinq 1 Month Count | Delinq 1 Month Balance | Delinq 2 Months Count | Delinq 2 Months Balance | Delinq 3+ Months Count | Delinq 3+ Months Balance | Bankruptcy Count | Bankruptcy Balance | Foreclosure Count | Foreclosure Balance | REO Count | REO Balance |
|-----------------------------|---------------|-----------------|----------------------|------------------------|-----------------------|-------------------------|------------------------|--------------------------|------------------|--------------------|-------------------|---------------------|-----------|-------------|
| Pool Group I - Total | | | | | | | | | | | | | | |
| 26-Dec-07 | 1,527 | 382,166,180 | 79 | 24,957,518 | 50 | 18,521,737 | 17 | 6,635,467 | 13 | 4,625,485 | 127 | 43,479,153 | 47 | 18,285,131 |
| 26-Nov-07 | 1,599 | 402,457,482 | 70 | 24,550,797 | 44 | 14,513,082 | 10 | 3,621,409 | 9 | 2,779,027 | 119 | 44,535,770 | 26 | 9,716,739 |
| 25-Oct-07 | 1,667 | 427,202,028 | 64 | 20,688,615 | 34 | 12,648,643 | 11 | 3,023,926 | 4 | 444,284 | 101 | 38,633,366 | 17 | 7,291,941 |
| 25-Sep-07 | 1,717 | 442,898,274 | 56 | 19,712,855 | 32 | 9,779,854 | 5 | 1,494,549 | 2 | 112,231 | 86 | 35,343,598 | 10 | 3,511,040 |
| 27-Aug-07 | 1,765 | 459,807,589 | 50 | 14,905,111 | 25 | 9,755,340 | 5 | 888,667 | 3 | 288,313 | 69 | 29,094,619 | 5 | 1,624,240 |
| 25-Jul-07 | 1,817 | 476,305,742 | 35 | 12,271,310 | 36 | 15,404,395 | 14 | 4,497,737 | 4 | 476,869 | 31 | 12,491,813 | 2 | 521,500 |
| 25-Jun-07 | 1,869 | 494,440,792 | 46 | 19,013,267 | 20 | 6,956,860 | 7 | 2,153,964 | 3 | 395,452 | 34 | 16,138,831 | 2 | 521,500 |
| 25-May-07 | 1,928 | 516,712,413 | 32 | 11,500,639 | 25 | 12,332,380 | 0 | 0 | 2 | 251,633 | 17 | 5,906,076 | 0 | 0 |
| 25-Apr-07 | 1,987 | 534,756,165 | 34 | 17,237,937 | 15 | 5,055,671 | 0 | 0 | 0 | 0 | 4 | 902,889 | 0 | 0 |
| 26-Mar-07 | 2,048 | 558,585,290 | 24 | 7,696,530 | 5 | 1,058,399 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26-Feb-07 | 2,104 | 573,840,430 | 7 | 1,982,509 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | | | | | | | | | | | | |
|-----------------------------|--------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Pool Group I - Total | | | | | | | | | | | | | | |
| 26-Dec-07 | 82.10% | 76.64% | 4.25% | 5.00% | 2.69% | 3.71% | 0.91% | 1.33% | 0.70% | 0.93% | 6.83% | 8.72% | 2.53% | 3.67% |
| 26-Nov-07 | 85.19% | 80.14% | 3.73% | 4.89% | 2.34% | 2.89% | 0.53% | 0.72% | 0.48% | 0.55% | 6.34% | 8.87% | 1.39% | 1.93% |
| 25-Oct-07 | 87.83% | 83.78% | 3.37% | 4.06% | 1.79% | 2.48% | 0.58% | 0.59% | 0.21% | 0.09% | 5.32% | 7.58% | 0.90% | 1.43% |
| 25-Sep-07 | 89.99% | 86.36% | 2.94% | 3.84% | 1.68% | 1.91% | 0.26% | 0.29% | 0.10% | 0.02% | 4.51% | 6.89% | 0.52% | 0.68% |
| 27-Aug-07 | 91.83% | 89.05% | 2.60% | 2.89% | 1.30% | 1.89% | 0.26% | 0.17% | 0.16% | 0.06% | 3.59% | 5.63% | 0.26% | 0.31% |
| 25-Jul-07 | 93.71% | 91.25% | 1.81% | 2.35% | 1.86% | 2.95% | 0.72% | 0.86% | 0.21% | 0.09% | 1.60% | 2.39% | 0.10% | 0.10% |
| 25-Jun-07 | 94.35% | 91.63% | 2.32% | 3.52% | 1.01% | 1.29% | 0.35% | 0.40% | 0.15% | 0.07% | 1.72% | 2.99% | 0.10% | 0.10% |
| 25-May-07 | 96.21% | 94.51% | 1.60% | 2.10% | 1.25% | 2.26% | 0.00% | 0.00% | 0.10% | 0.05% | 0.85% | 1.08% | 0.00% | 0.00% |
| 25-Apr-07 | 97.40% | 95.84% | 1.67% | 3.09% | 0.74% | 0.91% | 0.00% | 0.00% | 0.00% | 0.00% | 0.20% | 0.16% | 0.00% | 0.00% |
| 26-Mar-07 | 98.60% | 98.46% | 1.16% | 1.36% | 0.24% | 0.19% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 26-Feb-07 | 99.67% | 99.66% | 0.33% | 0.34% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |

Delinquency Balances are Exclusive of REO, Foreclosures and Bankruptcies.



**Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-1**

***Distribution Date: 26-Dec-07
Asset-Backed Facts ~ 15 Month Historical Loan Status Summary Part I (as of Cut-Off)***

| Distribution Date | Current Count | Current Balance | Delinq 1 Month Count | Delinq 1 Month Balance | Delinq 2 Months Count | Delinq 2 Months Balance | Delinq 3+ Months Count | Delinq 3+ Months Balance | Bankruptcy Count | Bankruptcy Balance | Foreclosure Count | Foreclosure Balance | REO Count | REO Balance |
|----------------------------|---------------|-----------------|----------------------|------------------------|-----------------------|-------------------------|------------------------|--------------------------|------------------|--------------------|-------------------|---------------------|-----------|-------------|
| <i>Pool Group I</i> | | | | | | | | | | | | | | |
| 26-Dec-07 | 1,515 | 380,331,128 | 79 | 24,957,518 | 50 | 18,521,737 | 16 | 6,406,308 | 13 | 4,625,485 | 124 | 42,998,932 | 47 | 18,285,131 |
| 26-Nov-07 | 1,587 | 400,621,787 | 70 | 24,550,797 | 44 | 14,513,082 | 9 | 3,392,181 | 9 | 2,779,027 | 116 | 44,055,388 | 26 | 9,716,739 |
| 25-Oct-07 | 1,655 | 425,365,695 | 64 | 20,688,615 | 33 | 12,451,276 | 9 | 2,653,815 | 4 | 444,284 | 100 | 38,491,004 | 17 | 7,291,941 |
| 25-Sep-07 | 1,705 | 441,061,306 | 55 | 19,515,428 | 30 | 9,409,626 | 5 | 1,494,549 | 2 | 112,231 | 85 | 35,201,187 | 10 | 3,511,040 |
| 27-Aug-07 | 1,752 | 457,772,503 | 48 | 14,534,767 | 25 | 9,755,340 | 5 | 888,667 | 3 | 288,313 | 68 | 28,952,160 | 5 | 1,624,240 |
| 25-Jul-07 | 1,803 | 474,129,010 | 34 | 12,041,809 | 36 | 15,404,395 | 13 | 4,355,229 | 4 | 476,869 | 31 | 12,491,813 | 2 | 521,500 |
| 25-Jun-07 | 1,855 | 492,263,330 | 45 | 18,783,699 | 20 | 6,956,860 | 6 | 2,011,408 | 3 | 395,452 | 34 | 16,138,831 | 2 | 521,500 |
| 25-May-07 | 1,913 | 514,304,591 | 32 | 11,500,639 | 24 | 12,189,776 | 0 | 0 | 2 | 251,633 | 17 | 5,906,076 | 0 | 0 |
| 25-Apr-07 | 1,972 | 532,347,556 | 33 | 17,095,285 | 15 | 5,055,671 | 0 | 0 | 0 | 0 | 4 | 902,889 | 0 | 0 |
| 26-Mar-07 | 2,032 | 556,033,152 | 24 | 7,696,530 | 5 | 1,058,399 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26-Feb-07 | 2,087 | 571,106,046 | 7 | 1,982,509 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | | | | | | | | | | | | |
|----------------------------|--------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| <i>Pool Group I</i> | | | | | | | | | | | | | | |
| 26-Dec-07 | 82.16% | 76.66% | 4.28% | 5.03% | 2.71% | 3.73% | 0.87% | 1.29% | 0.70% | 0.93% | 6.72% | 8.67% | 2.55% | 3.69% |
| 26-Nov-07 | 85.28% | 80.18% | 3.76% | 4.91% | 2.36% | 2.90% | 0.48% | 0.68% | 0.48% | 0.56% | 6.23% | 8.82% | 1.40% | 1.94% |
| 25-Oct-07 | 87.94% | 83.83% | 3.40% | 4.08% | 1.75% | 2.45% | 0.48% | 0.52% | 0.21% | 0.09% | 5.31% | 7.59% | 0.90% | 1.44% |
| 25-Sep-07 | 90.12% | 86.43% | 2.91% | 3.82% | 1.59% | 1.84% | 0.26% | 0.29% | 0.11% | 0.02% | 4.49% | 6.90% | 0.53% | 0.69% |
| 27-Aug-07 | 91.92% | 89.09% | 2.52% | 2.83% | 1.31% | 1.90% | 0.26% | 0.17% | 0.16% | 0.06% | 3.57% | 5.63% | 0.26% | 0.32% |
| 25-Jul-07 | 93.76% | 91.28% | 1.77% | 2.32% | 1.87% | 2.97% | 0.68% | 0.84% | 0.21% | 0.09% | 1.61% | 2.40% | 0.10% | 0.10% |
| 25-Jun-07 | 94.40% | 91.66% | 2.29% | 3.50% | 1.02% | 1.30% | 0.31% | 0.37% | 0.15% | 0.07% | 1.73% | 3.00% | 0.10% | 0.10% |
| 25-May-07 | 96.23% | 94.51% | 1.61% | 2.11% | 1.21% | 2.24% | 0.00% | 0.00% | 0.10% | 0.05% | 0.86% | 1.09% | 0.00% | 0.00% |
| 25-Apr-07 | 97.43% | 95.85% | 1.63% | 3.08% | 0.74% | 0.91% | 0.00% | 0.00% | 0.00% | 0.00% | 0.20% | 0.16% | 0.00% | 0.00% |
| 26-Mar-07 | 98.59% | 98.45% | 1.16% | 1.36% | 0.24% | 0.19% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 26-Feb-07 | 99.67% | 99.65% | 0.33% | 0.35% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |

Delinquency Balances are Exclusive of REO, Foreclosures and Bankruptcies.



**Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-1**

**Distribution Date: 26-Dec-07
Asset-Backed Facts ~ 15 Month Historical Loan Status Summary Part I (as of Cut-Off)**

| Distribution Date | Count | Current Balance | Delinq 1 Month Count | Delinq 1 Month Balance | Delinq 2 Months Count | Delinq 2 Months Balance | Delinq 3+ Months Count | Delinq 3+ Months Balance | Bankruptcy Count | Bankruptcy Balance | Foreclosure Count | Foreclosure Balance | REO Count | REO Balance |
|---------------------|-------|-----------------|----------------------|------------------------|-----------------------|-------------------------|------------------------|--------------------------|------------------|--------------------|-------------------|---------------------|-----------|-------------|
| Pool Group I | | | | | | | | | | | | | | |
| 26-Dec-07 | 12 | 1,835,052 | 0 | 0 | 0 | 0 | 1 | 229,159 | 0 | 0 | 3 | 480,221 | 0 | 0 |
| 26-Nov-07 | 12 | 1,835,695 | 0 | 0 | 0 | 0 | 1 | 229,228 | 0 | 0 | 3 | 480,382 | 0 | 0 |
| 25-Oct-07 | 12 | 1,836,333 | 0 | 0 | 1 | 197,366 | 2 | 370,111 | 0 | 0 | 1 | 142,361 | 0 | 0 |
| 25-Sep-07 | 12 | 1,836,968 | 1 | 197,427 | 2 | 370,228 | 0 | 0 | 0 | 0 | 1 | 142,411 | 0 | 0 |
| 27-Aug-07 | 13 | 2,035,087 | 2 | 370,344 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 142,459 | 0 | 0 |
| 25-Jul-07 | 14 | 2,176,732 | 1 | 229,501 | 0 | 0 | 1 | 142,508 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25-Jun-07 | 14 | 2,177,461 | 1 | 229,568 | 0 | 0 | 1 | 142,556 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25-May-07 | 15 | 2,407,822 | 0 | 0 | 1 | 142,604 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25-Apr-07 | 15 | 2,408,609 | 1 | 142,652 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26-Mar-07 | 16 | 2,552,139 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26-Feb-07 | 17 | 2,734,384 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | | | | | | | | | | | | |
|---------------------|---------|---------|--------|--------|--------|--------|--------|--------|-------|-------|--------|--------|-------|-------|
| Pool Group I | | | | | | | | | | | | | | |
| 26-Dec-07 | 75.00% | 72.12% | 0.00% | 0.00% | 0.00% | 0.00% | 6.25% | 9.01% | 0.00% | 0.00% | 18.75% | 18.87% | 0.00% | 0.00% |
| 26-Nov-07 | 75.00% | 72.12% | 0.00% | 0.00% | 0.00% | 0.00% | 6.25% | 9.01% | 0.00% | 0.00% | 18.75% | 18.87% | 0.00% | 0.00% |
| 25-Oct-07 | 75.00% | 72.12% | 0.00% | 0.00% | 6.25% | 7.75% | 12.50% | 14.54% | 0.00% | 0.00% | 6.25% | 5.59% | 0.00% | 0.00% |
| 25-Sep-07 | 75.00% | 72.12% | 6.25% | 7.75% | 12.50% | 14.54% | 0.00% | 0.00% | 0.00% | 0.00% | 6.25% | 5.59% | 0.00% | 0.00% |
| 27-Aug-07 | 81.25% | 79.87% | 12.50% | 14.54% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 6.25% | 5.59% | 0.00% | 0.00% |
| 25-Jul-07 | 87.50% | 85.40% | 6.25% | 9.00% | 0.00% | 0.00% | 6.25% | 5.59% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 25-Jun-07 | 87.50% | 85.40% | 6.25% | 9.00% | 0.00% | 0.00% | 6.25% | 5.59% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 25-May-07 | 93.75% | 94.41% | 0.00% | 0.00% | 6.25% | 5.59% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 25-Apr-07 | 93.75% | 94.41% | 6.25% | 5.59% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 26-Mar-07 | 100.00% | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 26-Feb-07 | 100.00% | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |

Delinquency Balances are Exclusive of REO, Foreclosures and Bankruptcies.



**Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-1**

**Distribution Date: 26-Dec-07
Asset-Backed Facts ~ 15 Month Historical Loan Status Summary Part I (as of Cut-Off)**

| Distribution Date | Current Count | Current Balance | Delinq 1 Month Count | Delinq 1 Month Balance | Delinq 2 Months Count | Delinq 2 Months Balance | Delinq 3+ Months Count | Delinq 3+ Months Balance | Bankruptcy Count | Bankruptcy Balance | Foreclosure Count | Foreclosure Balance | REO Count | REO Balance |
|----------------------|---------------|-----------------|----------------------|------------------------|-----------------------|-------------------------|------------------------|--------------------------|------------------|--------------------|-------------------|---------------------|-----------|-------------|
| Pool Group II | | | | | | | | | | | | | | |
| 26-Dec-07 | 873 | 174,732,327 | 39 | 9,443,023 | 16 | 4,527,194 | 14 | 3,055,582 | 12 | 2,691,092 | 47 | 12,370,088 | 5 | 1,660,751 |
| 26-Nov-07 | 909 | 183,190,389 | 26 | 5,758,981 | 17 | 4,549,727 | 12 | 3,092,181 | 10 | 2,091,390 | 39 | 10,590,883 | 5 | 1,661,445 |
| 25-Oct-07 | 932 | 188,126,723 | 22 | 4,940,341 | 15 | 3,974,839 | 10 | 2,349,133 | 7 | 1,177,589 | 33 | 10,178,605 | 5 | 2,058,258 |
| 25-Sep-07 | 950 | 191,886,379 | 25 | 6,315,636 | 26 | 6,977,987 | 2 | 483,502 | 3 | 543,554 | 21 | 6,260,378 | 4 | 1,894,555 |
| 27-Aug-07 | 973 | 197,840,685 | 34 | 8,662,154 | 10 | 2,771,928 | 1 | 429,253 | 3 | 786,014 | 15 | 4,134,137 | 3 | 1,549,249 |
| 25-Jul-07 | 1,003 | 206,091,414 | 27 | 5,900,319 | 9 | 2,547,287 | 2 | 322,561 | 0 | 0 | 10 | 3,583,189 | 1 | 342,212 |
| 25-Jun-07 | 1,038 | 215,505,415 | 23 | 6,147,017 | 5 | 1,222,647 | 2 | 380,251 | 0 | 0 | 8 | 3,000,926 | 1 | 342,417 |
| 25-May-07 | 1,074 | 224,435,700 | 11 | 2,664,089 | 4 | 1,515,645 | 0 | 0 | 0 | 0 | 8 | 2,499,663 | 0 | 0 |
| 25-Apr-07 | 1,094 | 228,403,138 | 11 | 3,148,950 | 5 | 1,484,029 | 0 | 0 | 0 | 0 | 3 | 1,016,788 | 0 | 0 |
| 26-Mar-07 | 1,119 | 233,713,917 | 11 | 3,756,887 | 4 | 1,144,976 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26-Feb-07 | 1,149 | 243,214,157 | 12 | 2,438,674 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | | | | | | | | | | | | |
|----------------------|--------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Pool Group II | | | | | | | | | | | | | | |
| 26-Dec-07 | 86.78% | 83.81% | 3.88% | 4.53% | 1.59% | 2.17% | 1.39% | 1.47% | 1.19% | 1.29% | 4.67% | 5.93% | 0.50% | 0.80% |
| 26-Nov-07 | 89.29% | 86.85% | 2.55% | 2.73% | 1.67% | 2.16% | 1.18% | 1.47% | 0.98% | 0.99% | 3.83% | 5.02% | 0.49% | 0.79% |
| 25-Oct-07 | 91.02% | 88.40% | 2.15% | 2.32% | 1.46% | 1.87% | 0.98% | 1.10% | 0.68% | 0.55% | 3.22% | 4.78% | 0.49% | 0.97% |
| 25-Sep-07 | 92.14% | 89.52% | 2.42% | 2.95% | 2.52% | 3.26% | 0.19% | 0.23% | 0.29% | 0.25% | 2.04% | 2.92% | 0.39% | 0.88% |
| 27-Aug-07 | 93.65% | 91.52% | 3.27% | 4.01% | 0.96% | 1.28% | 0.10% | 0.20% | 0.29% | 0.36% | 1.44% | 1.91% | 0.29% | 0.72% |
| 25-Jul-07 | 95.34% | 94.20% | 2.57% | 2.70% | 0.86% | 1.16% | 0.19% | 0.15% | 0.00% | 0.00% | 0.95% | 1.64% | 0.10% | 0.16% |
| 25-Jun-07 | 96.38% | 95.10% | 2.14% | 2.71% | 0.46% | 0.54% | 0.19% | 0.17% | 0.00% | 0.00% | 0.74% | 1.32% | 0.09% | 0.15% |
| 25-May-07 | 97.90% | 97.11% | 1.00% | 1.15% | 0.36% | 0.66% | 0.00% | 0.00% | 0.00% | 0.00% | 0.73% | 1.08% | 0.00% | 0.00% |
| 25-Apr-07 | 98.29% | 97.59% | 0.99% | 1.35% | 0.45% | 0.63% | 0.00% | 0.00% | 0.00% | 0.00% | 0.27% | 0.43% | 0.00% | 0.00% |
| 26-Mar-07 | 98.68% | 97.95% | 0.97% | 1.57% | 0.35% | 0.48% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 26-Feb-07 | 98.97% | 99.01% | 1.03% | 0.99% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |

Delinquency Balances are Exclusive of REO, Foreclosures and Bankruptcies.



**Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-1**

**Distribution Date: 26-Dec-07
Asset-Backed Facts ~ 15 Month Historical Loan Status Summary Part I (as of Cut-Off)**

| Distribution Date | Current Count | Current Balance | Delinq 1 Month Count | Delinq 1 Month Balance | Delinq 2 Months Count | Delinq 2 Months Balance | Delinq 3+ Months Count | Delinq 3+ Months Balance | Bankruptcy Count | Bankruptcy Balance | Foreclosure Count | Foreclosure Balance | REO Count | REO Balance |
|-----------------------|---------------|-----------------|----------------------|------------------------|-----------------------|-------------------------|------------------------|--------------------------|------------------|--------------------|-------------------|---------------------|-----------|-------------|
| Pool Group III | | | | | | | | | | | | | | |
| 26-Dec-07 | 373 | 80,268,896 | 14 | 3,160,204 | 12 | 2,854,937 | 4 | 562,145 | 0 | 0 | 25 | 7,021,865 | 2 | 626,325 |
| 26-Nov-07 | 392 | 83,940,753 | 12 | 2,622,718 | 11 | 2,254,668 | 5 | 900,832 | 0 | 0 | 15 | 5,076,409 | 2 | 626,486 |
| 25-Oct-07 | 403 | 84,972,710 | 15 | 3,941,169 | 7 | 1,863,515 | 5 | 894,553 | 1 | 450,133 | 10 | 3,693,263 | 2 | 626,646 |
| 25-Sep-07 | 422 | 90,930,773 | 8 | 2,014,300 | 6 | 1,590,551 | 1 | 62,670 | 0 | 0 | 10 | 3,528,138 | 1 | 340,000 |
| 27-Aug-07 | 436 | 94,699,882 | 5 | 1,159,206 | 8 | 1,860,237 | 2 | 886,545 | 0 | 0 | 4 | 1,553,359 | 0 | 0 |
| 25-Jul-07 | 447 | 96,588,789 | 8 | 2,498,357 | 4 | 786,930 | 1 | 455,500 | 1 | 287,119 | 4 | 1,553,546 | 0 | 0 |
| 25-Jun-07 | 463 | 101,488,968 | 4 | 1,132,158 | 1 | 160,706 | 1 | 455,500 | 1 | 245,033 | 4 | 1,553,732 | 0 | 0 |
| 25-May-07 | 474 | 103,532,717 | 7 | 2,499,119 | 4 | 1,433,417 | 0 | 0 | 1 | 246,273 | 0 | 0 | 0 | 0 |
| 25-Apr-07 | 488 | 108,316,544 | 7 | 2,455,920 | 0 | 0 | 0 | 0 | 1 | 246,439 | 0 | 0 | 0 | 0 |
| 26-Mar-07 | 513 | 115,506,395 | 4 | 1,189,314 | 1 | 488,537 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26-Feb-07 | 522 | 118,661,053 | 2 | 750,598 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | | | | | | | | | | | | |
|-----------------------|--------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Pool Group III | | | | | | | | | | | | | | |
| 26-Dec-07 | 86.74% | 84.95% | 3.26% | 3.34% | 2.79% | 3.02% | 0.93% | 0.59% | 0.00% | 0.00% | 5.81% | 7.43% | 0.47% | 0.66% |
| 26-Nov-07 | 89.70% | 87.97% | 2.75% | 2.75% | 2.52% | 2.36% | 1.14% | 0.94% | 0.00% | 0.00% | 3.43% | 5.32% | 0.46% | 0.66% |
| 25-Oct-07 | 90.97% | 88.11% | 3.39% | 4.09% | 1.58% | 1.93% | 1.13% | 0.93% | 0.23% | 0.47% | 2.26% | 3.83% | 0.45% | 0.65% |
| 25-Sep-07 | 94.20% | 92.35% | 1.79% | 2.05% | 1.34% | 1.62% | 0.22% | 0.06% | 0.00% | 0.00% | 2.23% | 3.58% | 0.22% | 0.35% |
| 27-Aug-07 | 95.82% | 94.55% | 1.10% | 1.16% | 1.76% | 1.86% | 0.44% | 0.89% | 0.00% | 0.00% | 0.88% | 1.55% | 0.00% | 0.00% |
| 25-Jul-07 | 96.13% | 94.54% | 1.72% | 2.45% | 0.86% | 0.77% | 0.22% | 0.45% | 0.22% | 0.28% | 0.86% | 1.52% | 0.00% | 0.00% |
| 25-Jun-07 | 97.68% | 96.62% | 0.84% | 1.08% | 0.21% | 0.15% | 0.21% | 0.43% | 0.21% | 0.23% | 0.84% | 1.48% | 0.00% | 0.00% |
| 25-May-07 | 97.53% | 96.12% | 1.44% | 2.32% | 0.82% | 1.33% | 0.00% | 0.00% | 0.21% | 0.23% | 0.00% | 0.00% | 0.00% | 0.00% |
| 25-Apr-07 | 98.39% | 97.57% | 1.41% | 2.21% | 0.00% | 0.00% | 0.00% | 0.00% | 0.20% | 0.22% | 0.00% | 0.00% | 0.00% | 0.00% |
| 26-Mar-07 | 99.03% | 98.57% | 0.77% | 1.01% | 0.19% | 0.42% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 26-Feb-07 | 99.62% | 99.37% | 0.38% | 0.63% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |

Delinquency Balances are Exclusive of REO, Foreclosures and Bankruptcies.



Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-1

Distribution Date: 26-Dec-07
Asset-Backed Facts ~ 15 Month Historical Loan Status Summary Part II (as of Cut-Off)

| Distribution Date | ----- In Foreclosure and Delinquent ----- | | | | | | | | ----- In REO and Delinquent ----- | | | | | | | | ----- In Bankruptcy and Delinquent ----- | | | | | | | |
|--------------------------|---|---------|------------|---------|------------|-----------|-----------|------------|-----------------------------------|---------|------------|---------|------------|---------|-----------|------------|--|-----------|------------|---------|------------|---------|-----------|-----------|
| | Current | | 31-60 Days | | 61-90 Days | | 90 + Days | | Current | | 31-60 Days | | 61-90 Days | | 90 + Days | | Current | | 31-60 Days | | 61-90 Days | | 90 + Days | |
| | # | Balance | # | Balance | # | Balance | # | Balance | # | Balance | # | Balance | # | Balance | # | Balance | # | Balance | # | Balance | # | Balance | # | Balance |
| Total (All Loans) | | | | | | | | | | | | | | | | | | | | | | | | |
| 26-Dec-07 | 0 | 0 | 0 | 0 | 2 | 495,707 | 197 | 62,375,399 | 0 | 0 | 0 | 0 | 0 | 0 | 54 | 20,572,208 | 6 | 1,685,186 | 1 | 307,200 | 1 | 115,997 | 17 | 5,208,193 |
| 26-Nov-07 | 0 | 0 | 0 | 0 | 4 | 1,374,807 | 169 | 58,828,254 | 0 | 0 | 0 | 0 | 0 | 0 | 33 | 12,004,671 | 5 | 1,405,270 | 0 | 0 | 0 | 0 | 14 | 3,465,147 |
| 25-Oct-07 | 0 | 0 | 0 | 0 | 0 | 0 | 144 | 52,505,234 | 0 | 0 | 0 | 0 | 0 | 0 | 24 | 9,976,845 | 3 | 562,280 | 0 | 0 | 1 | 81,371 | 8 | 1,428,354 |
| 25-Sep-07 | 0 | 0 | 0 | 0 | 1 | 433,000 | 116 | 44,699,113 | 0 | 0 | 0 | 0 | 0 | 0 | 15 | 5,745,595 | 2 | 112,231 | 0 | 0 | 0 | 0 | 3 | 543,554 |
| 27-Aug-07 | 0 | 0 | 0 | 0 | 3 | 904,970 | 85 | 33,877,145 | 0 | 0 | 0 | 0 | 0 | 0 | 8 | 3,173,489 | 4 | 658,298 | 0 | 0 | 1 | 242,003 | 1 | 174,027 |
| 25-Jul-07 | 2 | 875,040 | 0 | 0 | 0 | 0 | 43 | 16,753,508 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 863,712 | 3 | 365,052 | 1 | 287,119 | 0 | 0 | 1 | 111,816 |
| 25-Jun-07 | 0 | 0 | 0 | 0 | 6 | 2,214,341 | 40 | 18,479,149 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 863,917 | 2 | 384,557 | 0 | 0 | 0 | 0 | 2 | 255,928 |
| 25-May-07 | 0 | 0 | 0 | 0 | 1 | 496,000 | 24 | 7,909,740 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 385,867 | 0 | 0 | 0 | 0 | 1 | 112,039 |
| 25-Apr-07 | 0 | 0 | 0 | 0 | 1 | 192,000 | 6 | 1,727,678 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 246,439 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26-Mar-07 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26-Feb-07 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | | | | | | | | | | | | | | | | | | | | | | |
|--------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Total (All Loans) | | | | | | | | | | | | | | | | | | | | | | | | |
| 26-Dec-07 | 0.00% | 0.00% | 0.00% | 0.00% | 0.06% | 0.06% | 5.98% | 7.78% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 1.64% | 2.57% | 0.18% | 0.21% | 0.03% | 0.04% | 0.03% | 0.01% | 0.52% | 0.65% |
| 26-Nov-07 | 0.00% | 0.00% | 0.00% | 0.00% | 0.12% | 0.17% | 5.07% | 7.28% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.99% | 1.48% | 0.15% | 0.17% | 0.00% | 0.00% | 0.00% | 0.00% | 0.42% | 0.43% |
| 25-Oct-07 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 4.28% | 6.41% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.71% | 1.22% | 0.09% | 0.07% | 0.00% | 0.00% | 0.03% | 0.01% | 0.24% | 0.17% |
| 25-Sep-07 | 0.00% | 0.00% | 0.00% | 0.00% | 0.03% | 0.05% | 3.42% | 5.41% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.44% | 0.70% | 0.06% | 0.01% | 0.00% | 0.00% | 0.00% | 0.00% | 0.09% | 0.07% |
| 27-Aug-07 | 0.00% | 0.00% | 0.00% | 0.00% | 0.09% | 0.11% | 2.49% | 4.07% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.23% | 0.38% | 0.12% | 0.08% | 0.00% | 0.00% | 0.03% | 0.03% | 0.03% | 0.02% |
| 25-Jul-07 | 0.00% | 0.10% | 0.00% | 0.00% | 0.00% | 0.00% | 1.24% | 1.99% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.09% | 0.10% | 0.09% | 0.04% | 0.03% | 0.03% | 0.00% | 0.00% | 0.03% | 0.01% |
| 25-Jun-07 | 0.00% | 0.00% | 0.00% | 0.00% | 0.17% | 0.25% | 1.13% | 2.12% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.08% | 0.10% | 0.06% | 0.04% | 0.00% | 0.00% | 0.00% | 0.00% | 0.06% | 0.03% |
| 25-May-07 | 0.00% | 0.00% | 0.00% | 0.00% | 0.03% | 0.06% | 0.67% | 0.89% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.06% | 0.04% | 0.00% | 0.00% | 0.00% | 0.00% | 0.03% | 0.01% |
| 25-Apr-07 | 0.00% | 0.00% | 0.00% | 0.00% | 0.03% | 0.02% | 0.16% | 0.19% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.03% | 0.03% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 26-Mar-07 | 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% |
| 26-Feb-07 | 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% |



Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-1

Distribution Date: 26-Dec-07
Asset-Backed Facts ~ 15 Month Historical Loan Status Summary Part II (as of Cut-Off)

| Distribution Date | ----- In Foreclosure and Delinquent ----- | | | | | | | | ----- In REO and Delinquent ----- | | | | | | | | ----- In Bankruptcy and Delinquent ----- | | | | | | | |
|-----------------------------|---|---------|------------|---------|------------|-----------|-----------|------------|-----------------------------------|---------|------------|---------|------------|---------|-----------|------------|--|-----------|------------|---------|------------|---------|-----------|-----------|
| | Current | | 31-60 Days | | 61-90 Days | | 90 + Days | | Current | | 31-60 Days | | 61-90 Days | | 90 + Days | | Current | | 31-60 Days | | 61-90 Days | | 90 + Days | |
| | # | Balance | # | Balance | # | Balance | # | Balance | # | Balance | # | Balance | # | Balance | # | Balance | # | Balance | # | Balance | # | Balance | # | Balance |
| Pool Group I - Total | | | | | | | | | | | | | | | | | | | | | | | | |
| 26-Dec-07 | 0 | 0 | 0 | 0 | 2 | 495,707 | 125 | 42,983,446 | 0 | 0 | 0 | 0 | 0 | 0 | 47 | 18,285,131 | 4 | 1,035,201 | 1 | 307,200 | 1 | 115,997 | 7 | 3,167,086 |
| 26-Nov-07 | 0 | 0 | 0 | 0 | 3 | 1,320,300 | 116 | 43,215,470 | 0 | 0 | 0 | 0 | 0 | 0 | 26 | 9,716,739 | 4 | 1,035,286 | 0 | 0 | 0 | 0 | 5 | 1,743,742 |
| 25-Oct-07 | 0 | 0 | 0 | 0 | 0 | 0 | 101 | 38,633,366 | 0 | 0 | 0 | 0 | 0 | 0 | 17 | 7,291,941 | 2 | 112,148 | 0 | 0 | 0 | 0 | 2 | 332,136 |
| 25-Sep-07 | 0 | 0 | 0 | 0 | 1 | 433,000 | 85 | 34,910,598 | 0 | 0 | 0 | 0 | 0 | 0 | 10 | 3,511,040 | 2 | 112,231 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27-Aug-07 | 0 | 0 | 0 | 0 | 3 | 904,970 | 66 | 28,189,649 | 0 | 0 | 0 | 0 | 0 | 0 | 5 | 1,624,240 | 3 | 288,313 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25-Jul-07 | 1 | 477,779 | 0 | 0 | 0 | 0 | 30 | 12,014,033 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 521,500 | 3 | 365,052 | 0 | 0 | 0 | 0 | 1 | 111,816 |
| 25-Jun-07 | 0 | 0 | 0 | 0 | 4 | 1,519,000 | 30 | 14,619,831 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 521,500 | 1 | 139,524 | 0 | 0 | 0 | 0 | 2 | 255,928 |
| 25-May-07 | 0 | 0 | 0 | 0 | 1 | 496,000 | 16 | 5,410,076 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 139,594 | 0 | 0 | 0 | 0 | 1 | 112,039 |
| 25-Apr-07 | 0 | 0 | 0 | 0 | 1 | 192,000 | 3 | 710,889 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26-Mar-07 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26-Feb-07 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | | | | | | | | | | | | | | | | | | | | | | |
|-----------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Pool Group I - Total | | | | | | | | | | | | | | | | | | | | | | | | |
| 26-Dec-07 | 0.00% | 0.00% | 0.00% | 0.00% | 0.11% | 0.10% | 6.72% | 8.62% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 2.53% | 3.67% | 0.22% | 0.21% | 0.05% | 0.06% | 0.05% | 0.02% | 0.38% | 0.64% |
| 26-Nov-07 | 0.00% | 0.00% | 0.00% | 0.00% | 0.16% | 0.26% | 6.18% | 8.61% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 1.39% | 1.93% | 0.21% | 0.21% | 0.00% | 0.00% | 0.00% | 0.00% | 0.27% | 0.35% |
| 25-Oct-07 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 5.32% | 7.58% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.90% | 1.43% | 0.11% | 0.02% | 0.00% | 0.00% | 0.00% | 0.00% | 0.11% | 0.07% |
| 25-Sep-07 | 0.00% | 0.00% | 0.00% | 0.00% | 0.05% | 0.08% | 4.45% | 6.81% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.52% | 0.68% | 0.10% | 0.02% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 27-Aug-07 | 0.00% | 0.00% | 0.00% | 0.00% | 0.16% | 0.18% | 3.43% | 5.46% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.26% | 0.31% | 0.16% | 0.06% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 25-Jul-07 | 0.00% | 0.09% | 0.00% | 0.00% | 0.00% | 0.00% | 1.55% | 2.30% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.10% | 0.10% | 0.15% | 0.07% | 0.00% | 0.00% | 0.00% | 0.00% | 0.05% | 0.02% |
| 25-Jun-07 | 0.00% | 0.00% | 0.00% | 0.00% | 0.20% | 0.28% | 1.51% | 2.71% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.10% | 0.10% | 0.05% | 0.03% | 0.00% | 0.00% | 0.00% | 0.00% | 0.10% | 0.05% |
| 25-May-07 | 0.00% | 0.00% | 0.00% | 0.00% | 0.05% | 0.09% | 0.80% | 0.99% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.05% | 0.03% | 0.00% | 0.00% | 0.00% | 0.00% | 0.05% | 0.02% |
| 25-Apr-07 | 0.00% | 0.00% | 0.00% | 0.00% | 0.05% | 0.03% | 0.15% | 0.13% | 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% |
| 26-Mar-07 | 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% |
| 26-Feb-07 | 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% |



Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-1

Distribution Date: 26-Dec-07
Asset-Backed Facts ~ 15 Month Historical Loan Status Summary Part II (as of Cut-Off)

| Distribution Date | ----- In Foreclosure and Delinquent ----- | | | | | | | | ----- In REO and Delinquent ----- | | | | | | | | ----- In Bankruptcy and Delinquent ----- | | | | | | | |
|----------------------|---|---------|------------|---------|------------|-----------|-----------|------------|-----------------------------------|---------|------------|---------|------------|---------|-----------|------------|--|-----------|------------|---------|------------|---------|-----------|-----------|
| | Current | | 31-60 Days | | 61-90 Days | | 90 + Days | | Current | | 31-60 Days | | 61-90 Days | | 90 + Days | | Current | | 31-60 Days | | 61-90 Days | | 90 + Days | |
| | # | Balance | # | Balance | # | Balance | # | Balance | # | Balance | # | Balance | # | Balance | # | Balance | # | Balance | # | Balance | # | Balance | # | Balance |
| Pool Group I | | | | | | | | | | | | | | | | | | | | | | | | |
| 26-Dec-07 | 0 | 0 | 0 | 0 | 2 | 495,707 | 122 | 42,503,225 | 0 | 0 | 0 | 0 | 0 | 0 | 47 | 18,285,131 | 4 | 1,035,201 | 1 | 307,200 | 1 | 115,997 | 7 | 3,167,086 |
| 26-Nov-07 | 0 | 0 | 0 | 0 | 3 | 1,320,300 | 113 | 42,735,088 | 0 | 0 | 0 | 0 | 0 | 0 | 26 | 9,716,739 | 4 | 1,035,286 | 0 | 0 | 0 | 0 | 5 | 1,743,742 |
| 25-Oct-07 | 0 | 0 | 0 | 0 | 0 | 0 | 100 | 38,491,004 | 0 | 0 | 0 | 0 | 0 | 0 | 17 | 7,291,941 | 2 | 112,148 | 0 | 0 | 0 | 0 | 2 | 332,136 |
| 25-Sep-07 | 0 | 0 | 0 | 0 | 1 | 433,000 | 84 | 34,768,187 | 0 | 0 | 0 | 0 | 0 | 0 | 10 | 3,511,040 | 2 | 112,231 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27-Aug-07 | 0 | 0 | 0 | 0 | 3 | 904,970 | 65 | 28,047,190 | 0 | 0 | 0 | 0 | 0 | 0 | 5 | 1,624,240 | 3 | 288,313 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25-Jul-07 | 1 | 477,779 | 0 | 0 | 0 | 0 | 30 | 12,014,033 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 521,500 | 3 | 365,052 | 0 | 0 | 0 | 0 | 1 | 111,816 |
| 25-Jun-07 | 0 | 0 | 0 | 0 | 4 | 1,519,000 | 30 | 14,619,831 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 521,500 | 1 | 139,524 | 0 | 0 | 0 | 0 | 2 | 255,928 |
| 25-May-07 | 0 | 0 | 0 | 0 | 1 | 496,000 | 16 | 5,410,076 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 139,594 | 0 | 0 | 0 | 0 | 1 | 112,039 |
| 25-Apr-07 | 0 | 0 | 0 | 0 | 1 | 192,000 | 3 | 710,889 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26-Mar-07 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26-Feb-07 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | | | | | | | | | | | | | | | | | | | | | | |
|---------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Pool Group I | | | | | | | | | | | | | | | | | | | | | | | | |
| 26-Dec-07 | 0.00% | 0.00% | 0.00% | 0.00% | 0.11% | 0.10% | 6.62% | 8.57% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 2.55% | 3.69% | 0.22% | 0.21% | 0.05% | 0.06% | 0.05% | 0.02% | 0.38% | 0.64% |
| 26-Nov-07 | 0.00% | 0.00% | 0.00% | 0.00% | 0.16% | 0.26% | 6.07% | 8.55% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 1.40% | 1.94% | 0.21% | 0.21% | 0.00% | 0.00% | 0.00% | 0.00% | 0.27% | 0.35% |
| 25-Oct-07 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 5.31% | 7.59% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.90% | 1.44% | 0.11% | 0.02% | 0.00% | 0.00% | 0.00% | 0.00% | 0.11% | 0.07% |
| 25-Sep-07 | 0.00% | 0.00% | 0.00% | 0.00% | 0.05% | 0.08% | 4.44% | 6.81% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.53% | 0.69% | 0.11% | 0.02% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 27-Aug-07 | 0.00% | 0.00% | 0.00% | 0.00% | 0.16% | 0.18% | 3.41% | 5.46% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.26% | 0.32% | 0.16% | 0.06% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 25-Jul-07 | 0.00% | 0.09% | 0.00% | 0.00% | 0.00% | 0.00% | 1.56% | 2.31% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.10% | 0.10% | 0.16% | 0.07% | 0.00% | 0.00% | 0.00% | 0.00% | 0.05% | 0.02% |
| 25-Jun-07 | 0.00% | 0.00% | 0.00% | 0.00% | 0.20% | 0.28% | 1.53% | 2.72% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.10% | 0.10% | 0.05% | 0.03% | 0.00% | 0.00% | 0.00% | 0.00% | 0.10% | 0.05% |
| 25-May-07 | 0.00% | 0.00% | 0.00% | 0.00% | 0.05% | 0.09% | 0.80% | 0.99% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.05% | 0.03% | 0.00% | 0.00% | 0.00% | 0.00% | 0.05% | 0.02% |
| 25-Apr-07 | 0.00% | 0.00% | 0.00% | 0.00% | 0.05% | 0.03% | 0.15% | 0.13% | 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% |
| 26-Mar-07 | 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% |
| 26-Feb-07 | 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% |



Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-1

Distribution Date: 26-Dec-07
Asset-Backed Facts ~ 15 Month Historical Loan Status Summary Part II (as of Cut-Off)

| Distribution Date | ----- In Foreclosure and Delinquent ----- | | | | | | | | ----- In REO and Delinquent ----- | | | | | | | | ----- In Bankruptcy and Delinquent ----- | | | | | | | |
|---------------------|---|---------|------------|---------|------------|---------|-----------|---------|-----------------------------------|---------|------------|---------|------------|---------|-----------|---------|--|---------|------------|---------|------------|---------|-----------|---------|
| | Current | | 31-60 Days | | 61-90 Days | | 90 + Days | | Current | | 31-60 Days | | 61-90 Days | | 90 + Days | | Current | | 31-60 Days | | 61-90 Days | | 90 + Days | |
| | # | Balance | # | Balance | # | Balance | # | Balance | # | Balance | # | Balance | # | Balance | # | Balance | # | Balance | # | Balance | # | Balance | # | Balance |
| Pool Group I | | | | | | | | | | | | | | | | | | | | | | | | |
| 26-Dec-07 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 480,221 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26-Nov-07 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 480,382 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25-Oct-07 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 142,361 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25-Sep-07 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 142,411 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27-Aug-07 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 142,459 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25-Jul-07 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25-Jun-07 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25-May-07 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25-Apr-07 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26-Mar-07 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26-Feb-07 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | | | | | | | | | | | | | | | | | | | | | | |
|---------------------|-------|-------|-------|-------|-------|-------|--------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Pool Group I | | | | | | | | | | | | | | | | | | | | | | | | |
| 26-Dec-07 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 18.75% | 18.87% | 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% |
| 26-Nov-07 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 18.75% | 18.87% | 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% |
| 25-Oct-07 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 6.25% | 5.59% | 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% |
| 25-Sep-07 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 6.25% | 5.59% | 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% |
| 27-Aug-07 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 6.25% | 5.59% | 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% |
| 25-Jul-07 | 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% |
| 25-Jun-07 | 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% |
| 25-May-07 | 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% |
| 25-Apr-07 | 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% |
| 26-Mar-07 | 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% |
| 26-Feb-07 | 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% |



Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-1

Distribution Date: 26-Dec-07
Asset-Backed Facts ~ 15 Month Historical Loan Status Summary Part II (as of Cut-Off)

| Distribution Date | ----- In Foreclosure and Delinquent ----- | | | | | | | | ----- In REO and Delinquent ----- | | | | | | | | ----- In Bankruptcy and Delinquent ----- | | | | | | | |
|----------------------|---|---------|------------|---------|------------|---------|-----------|------------|-----------------------------------|---------|------------|---------|------------|---------|-----------|-----------|--|---------|------------|---------|------------|---------|-----------|-----------|
| | Current | | 31-60 Days | | 61-90 Days | | 90 + Days | | Current | | 31-60 Days | | 61-90 Days | | 90 + Days | | Current | | 31-60 Days | | 61-90 Days | | 90 + Days | |
| | # | Balance | # | Balance | # | Balance | # | Balance | # | Balance | # | Balance | # | Balance | # | Balance | # | Balance | # | Balance | # | Balance | # | Balance |
| Pool Group II | | | | | | | | | | | | | | | | | | | | | | | | |
| 26-Dec-07 | 0 | 0 | 0 | 0 | 0 | 0 | 47 | 12,370,088 | 0 | 0 | 0 | 0 | 0 | 0 | 5 | 1,660,751 | 2 | 649,984 | 0 | 0 | 0 | 0 | 10 | 2,041,107 |
| 26-Nov-07 | 0 | 0 | 0 | 0 | 1 | 54,507 | 38 | 10,536,375 | 0 | 0 | 0 | 0 | 0 | 0 | 5 | 1,661,445 | 1 | 369,984 | 0 | 0 | 0 | 0 | 9 | 1,721,406 |
| 25-Oct-07 | 0 | 0 | 0 | 0 | 0 | 0 | 33 | 10,178,605 | 0 | 0 | 0 | 0 | 0 | 0 | 5 | 2,058,258 | 0 | 0 | 0 | 0 | 1 | 81,371 | 6 | 1,096,218 |
| 25-Sep-07 | 0 | 0 | 0 | 0 | 0 | 0 | 21 | 6,260,378 | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 1,894,555 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 543,554 |
| 27-Aug-07 | 0 | 0 | 0 | 0 | 0 | 0 | 15 | 4,134,137 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 1,549,249 | 1 | 369,984 | 0 | 0 | 1 | 242,003 | 1 | 174,027 |
| 25-Jul-07 | 1 | 397,260 | 0 | 0 | 0 | 0 | 9 | 3,185,928 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 342,212 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25-Jun-07 | 0 | 0 | 0 | 0 | 1 | 119,341 | 7 | 2,881,585 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 342,417 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25-May-07 | 0 | 0 | 0 | 0 | 0 | 0 | 8 | 2,499,663 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25-Apr-07 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 1,016,788 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26-Mar-07 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26-Feb-07 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | | | | | | | | | | | | | | | | | | | | | | |
|----------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Pool Group II | | | | | | | | | | | | | | | | | | | | | | | | |
| 26-Dec-07 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 4.67% | 5.93% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.50% | 0.80% | 0.20% | 0.31% | 0.00% | 0.00% | 0.00% | 0.00% | 0.99% | 0.98% |
| 26-Nov-07 | 0.00% | 0.00% | 0.00% | 0.00% | 0.10% | 0.03% | 3.73% | 5.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.49% | 0.79% | 0.10% | 0.18% | 0.00% | 0.00% | 0.00% | 0.00% | 0.88% | 0.82% |
| 25-Oct-07 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 3.22% | 4.78% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.49% | 0.97% | 0.00% | 0.00% | 0.00% | 0.00% | 0.10% | 0.04% | 0.59% | 0.52% |
| 25-Sep-07 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 2.04% | 2.92% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.39% | 0.88% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.29% | 0.25% |
| 27-Aug-07 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 1.44% | 1.91% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.29% | 0.72% | 0.10% | 0.17% | 0.00% | 0.00% | 0.10% | 0.11% | 0.10% | 0.08% |
| 25-Jul-07 | 0.00% | 0.18% | 0.00% | 0.00% | 0.00% | 0.00% | 0.86% | 1.46% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.10% | 0.16% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 25-Jun-07 | 0.00% | 0.00% | 0.00% | 0.00% | 0.09% | 0.05% | 0.65% | 1.27% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.09% | 0.15% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 25-May-07 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.73% | 1.08% | 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% |
| 25-Apr-07 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.27% | 0.43% | 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% |
| 26-Mar-07 | 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% |
| 26-Feb-07 | 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% |



Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-1

Distribution Date: 26-Dec-07
Asset-Backed Facts ~ 15 Month Historical Loan Status Summary Part II (as of Cut-Off)

| Distribution Date | ----- In Foreclosure and Delinquent ----- | | | | | | | | ----- In REO and Delinquent ----- | | | | | | | | ----- In Bankruptcy and Delinquent ----- | | | | | | | |
|-----------------------|---|---------|------------|---------|------------|---------|-----------|-----------|-----------------------------------|---------|------------|---------|------------|---------|-----------|---------|--|---------|------------|---------|------------|---------|-----------|---------|
| | Current | | 31-60 Days | | 61-90 Days | | 90 + Days | | Current | | 31-60 Days | | 61-90 Days | | 90 + Days | | Current | | 31-60 Days | | 61-90 Days | | 90 + Days | |
| | # | Balance | # | Balance | # | Balance | # | Balance | # | Balance | # | Balance | # | Balance | # | Balance | # | Balance | # | Balance | # | Balance | # | Balance |
| Pool Group III | | | | | | | | | | | | | | | | | | | | | | | | |
| 26-Dec-07 | 0 | 0 | 0 | 0 | 0 | 0 | 25 | 7,021,865 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 626,325 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26-Nov-07 | 0 | 0 | 0 | 0 | 0 | 0 | 15 | 5,076,409 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 626,486 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25-Oct-07 | 0 | 0 | 0 | 0 | 0 | 0 | 10 | 3,693,263 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 626,646 | 1 | 450,133 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25-Sep-07 | 0 | 0 | 0 | 0 | 0 | 0 | 10 | 3,528,138 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 340,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27-Aug-07 | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 1,553,359 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25-Jul-07 | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 1,553,546 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 287,119 | 0 | 0 | 0 | 0 |
| 25-Jun-07 | 0 | 0 | 0 | 0 | 1 | 576,000 | 3 | 977,732 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 245,033 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25-May-07 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 246,273 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25-Apr-07 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 246,439 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26-Mar-07 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26-Feb-07 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | | | | | | | | | | | | | | | | | | | | | | |
|-----------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Pool Group III | | | | | | | | | | | | | | | | | | | | | | | | |
| 26-Dec-07 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 5.81% | 7.43% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.47% | 0.66% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 26-Nov-07 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 3.43% | 5.32% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.46% | 0.66% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 25-Oct-07 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 2.26% | 3.83% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.45% | 0.65% | 0.23% | 0.47% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 25-Sep-07 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 2.23% | 3.58% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.22% | 0.35% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 27-Aug-07 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.88% | 1.55% | 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% |
| 25-Jul-07 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.86% | 1.52% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.22% | 0.28% | 0.00% | 0.00% | 0.00% | 0.00% |
| 25-Jun-07 | 0.00% | 0.00% | 0.00% | 0.00% | 0.21% | 0.55% | 0.63% | 0.93% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.21% | 0.23% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 25-May-07 | 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% | 0.21% | 0.23% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 25-Apr-07 | 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% | 0.20% | 0.22% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 26-Mar-07 | 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% |
| 26-Feb-07 | 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% |



**Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-1**

***Distribution Date: 26-Dec-07
Asset-Backed Facts ~ 15 Month Historical Payoff/Loss Summary***

| Distribution Date | Ending Pool | | Payoffs | | Insurance | Substitution | Liquidation | Realized Losses | | Remaining Term | Curr Weighted Avg. | |
|--------------------------|-------------|-------------|---------|------------|-----------|--------------|-------------|-----------------|---------|----------------|--------------------|-------|
| | # | Balance | # | Balance | Proceeds | Proceeds | Proceeds | # | Amount | Life | Coupon | Remit |
| Total (All Loans) | | | | | | | | | | | | |
| 26-Dec-07 | 3,296 | 801,645,099 | 34 | 6,097,771 | 0.00 | 0.00 | 267,859.40 | 2 | 222,149 | 345 | 7.62% | 7.16% |
| 26-Nov-07 | 3,332 | 808,531,168 | 33 | 10,248,514 | 0.00 | 0.00 | 0.00 | 0 | 0 | 346 | 7.62% | 7.16% |
| 25-Oct-07 | 3,365 | 819,180,279 | 22 | 6,199,686 | 0.00 | 0.00 | 0.00 | 0 | 0 | 347 | 7.62% | 7.16% |
| 25-Sep-07 | 3,387 | 825,680,822 | 29 | 6,710,933 | 0.00 | 0.00 | 0.00 | 0 | 0 | 348 | 7.62% | 7.16% |
| 27-Aug-07 | 3,416 | 832,696,528 | 40 | 9,929,660 | 0.00 | 0.00 | 0.00 | 0 | 0 | 349 | 7.63% | 7.17% |
| 25-Jul-07 | 3,456 | 842,926,588 | 76 | 28,003,147 | 0.00 | 0.00 | 0.00 | 0 | 0 | 350 | 7.64% | 7.18% |
| 25-Jun-07 | 3,532 | 871,255,437 | 55 | 13,948,400 | 0.00 | 0.00 | 0.00 | 0 | 0 | 351 | 7.64% | 7.18% |
| 25-May-07 | 3,587 | 885,529,765 | 62 | 16,984,786 | 0.00 | 0.00 | 0.00 | 0 | 0 | 352 | 7.66% | 7.19% |
| 25-Apr-07 | 3,649 | 903,024,469 | 80 | 19,226,230 | 0.00 | 0.00 | 0.00 | 0 | 0 | 353 | 7.67% | 7.20% |
| 26-Mar-07 | 3,729 | 923,140,245 | 67 | 17,323,113 | 0.00 | 0.00 | 0.00 | 0 | 0 | 354 | 7.68% | 7.21% |
| 26-Feb-07 | 3,796 | 940,887,421 | 42 | 11,407,860 | 0.00 | 0.00 | 0.00 | 0 | 0 | 355 | 7.68% | 7.21% |

| | | | | | | | | | | | | |
|---------------------|-------|-------------|----|------------|------|------|------------|---|---------|-----|-------|-------|
| Pool Group I | | | | | | | | | | | | |
| 26-Dec-07 | 1,844 | 496,126,238 | 16 | 3,144,142 | 0.00 | 0.00 | 103,982.00 | 1 | 104,503 | 344 | 7.47% | 7.04% |
| 26-Nov-07 | 1,861 | 499,629,000 | 21 | 7,515,563 | 0.00 | 0.00 | 0.00 | 0 | 0 | 345 | 7.47% | 7.04% |
| 25-Oct-07 | 1,882 | 507,386,630 | 10 | 2,778,997 | 0.00 | 0.00 | 0.00 | 0 | 0 | 346 | 7.46% | 7.04% |
| 25-Sep-07 | 1,892 | 510,305,367 | 14 | 3,368,218 | 0.00 | 0.00 | 0.00 | 0 | 0 | 347 | 7.47% | 7.04% |
| 27-Aug-07 | 1,906 | 513,815,990 | 17 | 5,468,806 | 0.00 | 0.00 | 0.00 | 0 | 0 | 348 | 7.48% | 7.05% |
| 25-Jul-07 | 1,923 | 519,420,624 | 42 | 17,504,952 | 0.00 | 0.00 | 0.00 | 0 | 0 | 349 | 7.49% | 7.07% |
| 25-Jun-07 | 1,965 | 537,071,081 | 23 | 6,929,138 | 0.00 | 0.00 | 0.00 | 0 | 0 | 350 | 7.49% | 7.07% |
| 25-May-07 | 1,988 | 544,152,715 | 36 | 10,902,002 | 0.00 | 0.00 | 0.00 | 0 | 0 | 351 | 7.51% | 7.08% |
| 25-Apr-07 | 2,024 | 555,401,401 | 37 | 8,666,298 | 0.00 | 0.00 | 0.00 | 0 | 0 | 352 | 7.52% | 7.09% |
| 26-Mar-07 | 2,061 | 564,788,081 | 33 | 8,168,764 | 0.00 | 0.00 | 0.00 | 0 | 0 | 353 | 7.53% | 7.10% |
| 26-Feb-07 | 2,094 | 573,088,555 | 25 | 7,457,870 | 0.00 | 0.00 | 0.00 | 0 | 0 | 354 | 7.53% | 7.10% |



**Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-1**

***Distribution Date: 26-Dec-07
Asset-Backed Facts ~ 15 Month Historical Payoff/Loss Summary***

| Distribution Date | Ending Pool # | Ending Pool Balance | Payoffs # | Payoffs Balance | Insurance Proceeds | Substitution Proceeds | Liquidation Proceeds | Realized Losses # | Realized Losses Amount | Remaining Term Life | Curr Weighted Avg. Coupon | Avg. Remit |
|----------------------------|---------------|---------------------|-----------|-----------------|--------------------|-----------------------|----------------------|-------------------|------------------------|---------------------|---------------------------|------------|
| <i>Pool Group I</i> | | | | | | | | | | | | |
| 26-Dec-07 | 16 | 2,544,432 | 0 | 0 | 0.00 | 0.00 | 0.00 | 0 | 0 | 462 | 7.88% | 7.63% |
| 26-Nov-07 | 16 | 2,545,305 | 0 | 0 | 0.00 | 0.00 | 0.00 | 0 | 0 | 463 | 7.88% | 7.63% |
| 25-Oct-07 | 16 | 2,546,172 | 0 | 0 | 0.00 | 0.00 | 0.00 | 0 | 0 | 464 | 7.88% | 7.63% |
| 25-Sep-07 | 16 | 2,547,034 | 0 | 0 | 0.00 | 0.00 | 0.00 | 0 | 0 | 465 | 7.88% | 7.63% |
| 27-Aug-07 | 16 | 2,547,890 | 0 | 0 | 0.00 | 0.00 | 0.00 | 0 | 0 | 466 | 7.88% | 7.63% |
| 25-Jul-07 | 16 | 2,548,741 | 0 | 0 | 0.00 | 0.00 | 0.00 | 0 | 0 | 467 | 7.88% | 7.63% |
| 25-Jun-07 | 16 | 2,549,586 | 0 | 0 | 0.00 | 0.00 | 0.00 | 0 | 0 | 468 | 7.88% | 7.63% |
| 25-May-07 | 16 | 2,550,426 | 0 | 0 | 0.00 | 0.00 | 0.00 | 0 | 0 | 469 | 7.88% | 7.63% |
| 25-Apr-07 | 16 | 2,551,260 | 0 | 0 | 0.00 | 0.00 | 0.00 | 0 | 0 | 470 | 7.87% | 7.62% |
| 26-Mar-07 | 16 | 2,552,139 | 1 | 181,301 | 0.00 | 0.00 | 0.00 | 0 | 0 | 471 | 7.87% | 7.62% |
| 26-Feb-07 | 17 | 2,734,384 | 0 | 0 | 0.00 | 0.00 | 0.00 | 0 | 0 | 472 | 7.87% | 7.62% |

| | | | | | | | | | | | | |
|-----------------------------|-------|-------------|----|-----------|------|------|------------|---|---------|-----|-------|-------|
| <i>Pool Group II</i> | | | | | | | | | | | | |
| 26-Dec-07 | 1,006 | 208,480,057 | 11 | 2,080,314 | 0.00 | 0.00 | 163,877.40 | 1 | 117,646 | 346 | 7.74% | 7.35% |
| 26-Nov-07 | 1,018 | 210,934,996 | 6 | 1,773,405 | 0.00 | 0.00 | 0.00 | 0 | 0 | 347 | 7.74% | 7.35% |
| 25-Oct-07 | 1,024 | 212,805,489 | 7 | 1,460,184 | 0.00 | 0.00 | 0.00 | 0 | 0 | 348 | 7.74% | 7.35% |
| 25-Sep-07 | 1,031 | 214,361,990 | 8 | 1,711,373 | 0.00 | 0.00 | 0.00 | 0 | 0 | 349 | 7.75% | 7.35% |
| 27-Aug-07 | 1,039 | 216,173,420 | 13 | 2,509,682 | 0.00 | 0.00 | 0.00 | 0 | 0 | 350 | 7.75% | 7.36% |
| 25-Jul-07 | 1,052 | 218,786,982 | 25 | 7,705,422 | 0.00 | 0.00 | 0.00 | 0 | 0 | 351 | 7.75% | 7.36% |
| 25-Jun-07 | 1,077 | 226,598,673 | 20 | 4,406,463 | 0.00 | 0.00 | 0.00 | 0 | 0 | 352 | 7.75% | 7.37% |
| 25-May-07 | 1,097 | 231,115,097 | 16 | 2,837,606 | 0.00 | 0.00 | 0.00 | 0 | 0 | 353 | 7.76% | 7.37% |
| 25-Apr-07 | 1,113 | 234,052,905 | 21 | 4,464,114 | 0.00 | 0.00 | 0.00 | 0 | 0 | 354 | 7.76% | 7.37% |
| 26-Mar-07 | 1,134 | 238,615,781 | 27 | 6,927,562 | 0.00 | 0.00 | 0.00 | 0 | 0 | 355 | 7.76% | 7.37% |
| 26-Feb-07 | 1,161 | 245,652,831 | 15 | 3,637,176 | 0.00 | 0.00 | 0.00 | 0 | 0 | 356 | 7.76% | 7.37% |



**Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-1**

***Distribution Date: 26-Dec-07
Asset-Backed Facts ~ 15 Month Historical Payoff/Loss Summary***

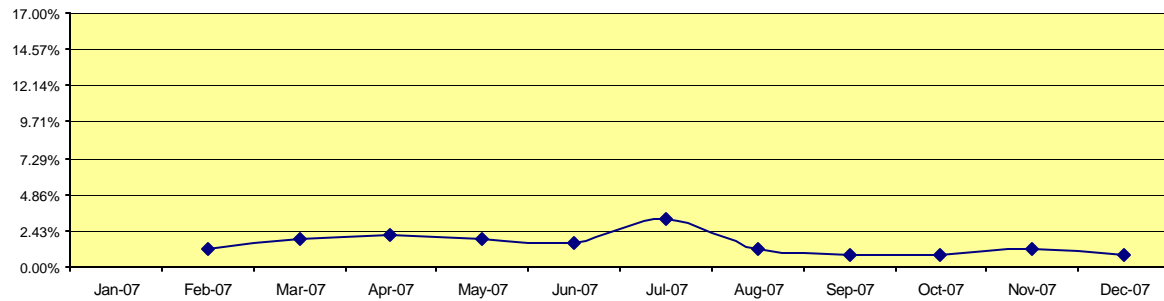
| Distribution Date | Ending Pool # | Ending Pool Balance | Payoffs # | Payoffs Balance | Insurance Proceeds | Substitution Proceeds | Liquidation Proceeds | Realized Losses # | Realized Losses Amount | Remaining Term Life | Curr Weighted Avg. Coupon | Remit |
|------------------------------|---------------|---------------------|-----------|-----------------|--------------------|-----------------------|----------------------|-------------------|------------------------|---------------------|---------------------------|-------|
| <i>Pool Group III</i> | | | | | | | | | | | | |
| 26-Dec-07 | 430 | 94,494,372 | 7 | 873,315 | 0.00 | 0.00 | 0.00 | 0 | 0 | 344 | 8.12% | 7.31% |
| 26-Nov-07 | 437 | 95,421,867 | 6 | 959,547 | 0.00 | 0.00 | 0.00 | 0 | 0 | 345 | 8.12% | 7.32% |
| 25-Oct-07 | 443 | 96,441,988 | 5 | 1,960,505 | 0.00 | 0.00 | 0.00 | 0 | 0 | 346 | 8.13% | 7.32% |
| 25-Sep-07 | 448 | 98,466,431 | 7 | 1,631,342 | 0.00 | 0.00 | 0.00 | 0 | 0 | 347 | 8.14% | 7.33% |
| 27-Aug-07 | 455 | 100,159,229 | 10 | 1,951,171 | 0.00 | 0.00 | 0.00 | 0 | 0 | 348 | 8.15% | 7.34% |
| 25-Jul-07 | 465 | 102,170,241 | 9 | 2,792,773 | 0.00 | 0.00 | 0.00 | 0 | 0 | 349 | 8.16% | 7.35% |
| 25-Jun-07 | 474 | 105,036,098 | 12 | 2,612,799 | 0.00 | 0.00 | 0.00 | 0 | 0 | 350 | 8.16% | 7.35% |
| 25-May-07 | 486 | 107,711,527 | 10 | 3,245,178 | 0.00 | 0.00 | 0.00 | 0 | 0 | 351 | 8.18% | 7.36% |
| 25-Apr-07 | 496 | 111,018,902 | 22 | 6,095,819 | 0.00 | 0.00 | 0.00 | 0 | 0 | 352 | 8.19% | 7.38% |
| 26-Mar-07 | 518 | 117,184,245 | 6 | 2,045,487 | 0.00 | 0.00 | 0.00 | 0 | 0 | 353 | 8.20% | 7.38% |
| 26-Feb-07 | 524 | 119,411,651 | 2 | 312,813 | 0.00 | 0.00 | 0.00 | 0 | 0 | 354 | 8.20% | 7.38% |

**Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-1**

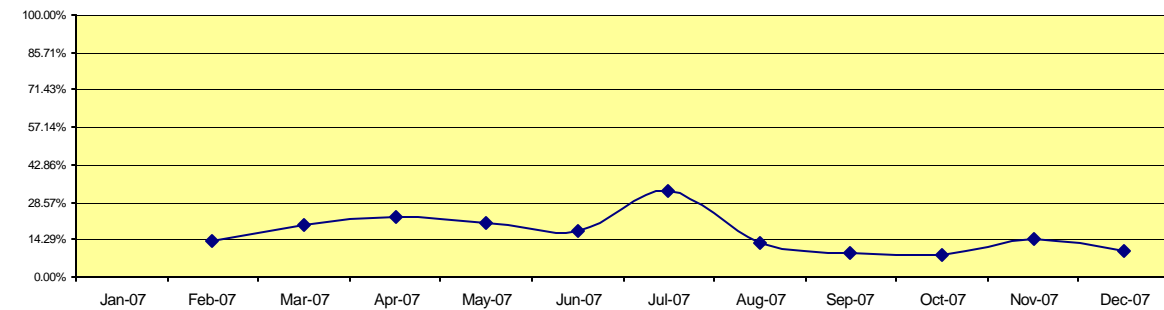
**Distribution Date: 26-Dec-07
Prepayment Summary
Total (All Loans)**

SMM (Single Monthly Mortality)

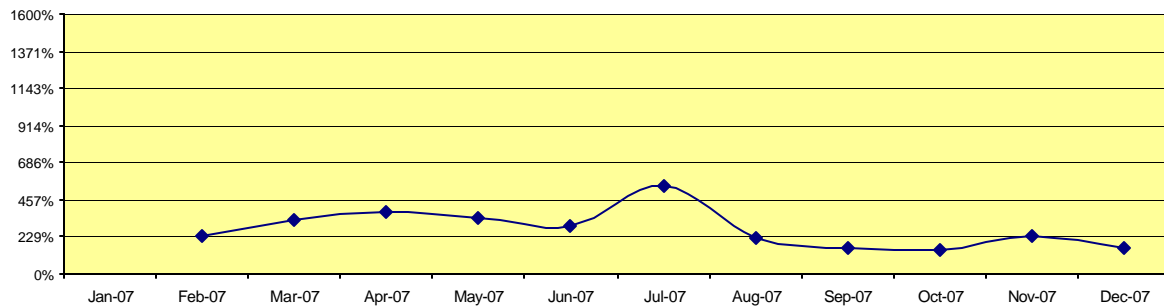
| | Total |
|-----------------------|-------|
| Current Period | 0.83% |
| 3-Month Average | 0.95% |
| 6-Month Average | 1.35% |
| 12-Month Average | 1.53% |
| Average Since Cut-Off | 1.53% |


CPR (Conditional Prepayment Rate)

| | Total |
|-----------------------|--------|
| Current Period | 9.54% |
| 3-Month Average | 10.82% |
| 6-Month Average | 14.59% |
| 12-Month Average | 16.59% |
| Average Since Cut-Off | 16.59% |


PSA (Public Securities Association)

| | Total |
|-----------------------|-------|
| Current Period | 159% |
| 3-Month Average | 180% |
| 6-Month Average | 243% |
| 12-Month Average | 276% |
| Average Since Cut-Off | 276% |



| | | |
|-----|-------------------------------|---|
| SMM | Single Monthly Mortality | $(\text{Partial and Full Prepayments} + \text{Repurchases} + \text{Curtailments} + \text{Liquidations} + \text{Other Prin Proceeds}) / (\text{Beginning Collateral Bal} - \text{Scheduled Prin})$ |
| CPR | Conditional Prepayment Rate | $1 - (1 - \text{SMM})^{12}$ |
| PSA | Public Securities Association | $100 * \text{CPR} / (0.2 * \text{MIN}(30, \text{WAS}))$ |
| WAS | Weighted Average Seasoning | $(\text{Original Term} - \text{Remaining Term}) * (\text{Current Scheduled Balance} / \text{Deal Scheduled Principal Balance})$ |



Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-1

Distribution Date: 26-Dec-07
Mortgage Loan Characteristics Part I
Total (All Loans)

Distribution by Current Ending Principal Balance

| Min | Max | Count | % of Total | Balance | % of Total |
|---------|--------------|-------|------------|-------------|------------|
| 14,000 | to 79,000 | 327 | 9.92% | 18,891,540 | 2.36% |
| 79,000 | to 103,000 | 235 | 7.13% | 21,559,693 | 2.69% |
| 103,000 | to 127,000 | 310 | 9.41% | 35,746,114 | 4.46% |
| 127,000 | to 151,000 | 323 | 9.80% | 44,706,523 | 5.58% |
| 151,000 | to 175,000 | 256 | 7.77% | 41,639,514 | 5.19% |
| 175,000 | to 198,000 | 191 | 5.79% | 35,330,995 | 4.41% |
| 198,000 | to 253,000 | 431 | 13.08% | 96,637,343 | 12.05% |
| 253,000 | to 308,000 | 331 | 10.04% | 92,650,604 | 11.56% |
| 308,000 | to 363,000 | 238 | 7.22% | 79,434,809 | 9.91% |
| 363,000 | to 418,000 | 180 | 5.46% | 70,244,827 | 8.76% |
| 418,000 | to 472,000 | 147 | 4.46% | 66,005,692 | 8.23% |
| 472,000 | to 1,260,000 | 327 | 9.92% | 198,797,445 | 24.80% |
| | | 3,296 | 100.00% | 801,645,099 | 100.00% |

Distribution by Cut-off Principal Balance

| Min | Max | Count | % of Total | Balance | % of Total |
|---------|--------------|-------|------------|-------------|------------|
| 15,000 | to 80,000 | 385 | 10.03% | 22,712,562 | 2.38% |
| 80,000 | to 104,000 | 275 | 7.17% | 25,602,004 | 2.69% |
| 104,000 | to 128,000 | 360 | 9.38% | 41,902,060 | 4.40% |
| 128,000 | to 152,000 | 358 | 9.33% | 49,990,843 | 5.25% |
| 152,000 | to 176,000 | 305 | 7.95% | 50,040,126 | 5.25% |
| 176,000 | to 201,000 | 235 | 6.12% | 44,273,302 | 4.65% |
| 201,000 | to 257,000 | 495 | 12.90% | 112,765,411 | 11.83% |
| 257,000 | to 313,000 | 377 | 9.82% | 107,031,060 | 11.23% |
| 313,000 | to 369,000 | 287 | 7.48% | 97,283,429 | 10.21% |
| 369,000 | to 425,000 | 192 | 5.00% | 75,856,095 | 7.96% |
| 425,000 | to 482,000 | 185 | 4.82% | 84,000,050 | 8.82% |
| 482,000 | to 2,210,000 | 384 | 10.01% | 241,395,019 | 25.33% |
| | | 3,838 | 100.00% | 952,851,961 | 100.00% |

Distribution by Current Mortgage Rate

| Min | Max | Count | % of Total | Balance | % of Total |
|-------|-----------|-------|------------|-------------|------------|
| 5.00% | to 6.63% | 349 | 10.59% | 102,992,603 | 12.85% |
| 6.63% | to 6.81% | 121 | 3.67% | 34,306,963 | 4.28% |
| 6.81% | to 7.00% | 360 | 10.92% | 100,418,826 | 12.53% |
| 7.00% | to 7.19% | 103 | 3.13% | 28,117,633 | 3.51% |
| 7.19% | to 7.38% | 342 | 10.38% | 93,390,391 | 11.65% |
| 7.38% | to 7.64% | 373 | 11.32% | 92,501,645 | 11.54% |
| 7.64% | to 7.88% | 402 | 12.20% | 92,271,920 | 11.51% |
| 7.88% | to 8.11% | 171 | 5.19% | 38,278,408 | 4.77% |
| 8.11% | to 8.34% | 196 | 5.95% | 42,669,203 | 5.32% |
| 8.34% | to 8.58% | 238 | 7.22% | 49,791,004 | 6.21% |
| 8.58% | to 8.88% | 342 | 10.38% | 69,154,114 | 8.63% |
| 8.88% | to 10.88% | 299 | 9.07% | 57,752,391 | 7.20% |
| | | 3,296 | 100.00% | 801,645,099 | 100.00% |

Distribution by Original Mortgage Rate

| Min | Max | Count | % of Total | Balance | % of Total |
|-------|-----------|-------|------------|-------------|------------|
| 5.00% | to 6.75% | 492 | 12.82% | 145,047,546 | 15.22% |
| 6.75% | to 6.94% | 243 | 6.33% | 68,082,098 | 7.15% |
| 6.94% | to 7.13% | 267 | 6.96% | 77,607,142 | 8.14% |
| 7.13% | to 7.31% | 196 | 5.11% | 57,909,298 | 6.08% |
| 7.31% | to 7.50% | 448 | 11.67% | 117,968,542 | 12.38% |
| 7.50% | to 7.75% | 398 | 10.37% | 95,718,993 | 10.05% |
| 7.75% | to 7.98% | 285 | 7.43% | 67,066,715 | 7.04% |
| 7.98% | to 8.22% | 258 | 6.72% | 59,803,698 | 6.28% |
| 8.22% | to 8.45% | 264 | 6.88% | 59,567,392 | 6.25% |
| 8.45% | to 8.69% | 310 | 8.08% | 66,580,626 | 6.99% |
| 8.69% | to 8.94% | 291 | 7.58% | 60,310,783 | 6.33% |
| 8.94% | to 11.19% | 386 | 10.06% | 77,189,127 | 8.10% |
| | | 3,838 | 100.00% | 952,851,961 | 100.00% |



Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-1

Distribution Date: 26-Dec-07
Mortgage Loan Characteristics Part II
Total (All Loans)

Distribution by Product Characteristics (Current)

| Product Type | # of Loans | Ending Balance | % of Balance | WAMM | WAC |
|----------------|---------------|----------------|-----------------|--------|-------|
| Adjustable | 1,398 | 405,890,667 | 50.63% | 347.72 | 7.50% |
| Fixed 1st Lien | 1,898 | 395,754,432 | 49.37% | 342.01 | 7.73% |

| | | | |
|-------|-------|-------------|---------|
| Total | 3,296 | 801,645,099 | 100.00% |
|-------|-------|-------------|---------|

Distribution by Product Characteristics (Cut-off)

| Product Type | # of Loans | Original Principal Balance | % of Balance | WAMM | WAC |
|----------------|---------------|-------------------------------|-----------------|--------|-------|
| Adjustable | 1,639 | 483,514,452 | 50.74% | 360.00 | 7.57% |
| Fixed 1st Lien | 2,199 | 469,337,510 | 49.26% | 355.66 | 7.79% |

| | | | |
|-------|-------|-------------|---------|
| Total | 3,838 | 952,851,961 | 100.00% |
|-------|-------|-------------|---------|

Distribution by Property Types (Current)

| Property Type | # of Loans | Ending Balance | % of Balance | WAMM | WAC |
|------------------------|---------------|----------------|-----------------|--------|-------|
| SF Unattached Dwelling | 2,001 | 466,933,678 | 58.25% | 344.51 | 7.59% |
| PUD | 538 | 149,434,851 | 18.64% | 346.31 | 7.50% |
| Multifamily | 432 | 115,204,062 | 14.37% | 344.72 | 7.76% |
| Condo - Low Facility | 313 | 67,508,080 | 8.42% | 345.00 | 7.83% |
| Other | 11 | 2,495,526 | 0.31% | 338.25 | 7.35% |
| Condo - High Facility | 1 | 68,903 | 8.60E-05 | 348.00 | 7.50% |

| | | | |
|-------|-------|-------------|---------|
| Total | 3,296 | 801,645,099 | 100.00% |
|-------|-------|-------------|---------|

Distribution by Property Types (Cut-off)

| Property Type | # of Loans | Ending Balance | % of Balance | WAMM | WAC |
|------------------------|---------------|----------------|-----------------|--------|-------|
| SF Unattached Dwelling | 2,349 | 563,237,164 | 59.11% | 357.65 | 7.65% |
| PUD | 621 | 174,164,820 | 18.28% | 359.19 | 7.53% |
| Multifamily | 497 | 133,803,485 | 14.04% | 358.05 | 7.83% |
| Condo - Low Facility | 359 | 79,061,178 | 8.30% | 356.32 | 7.94% |
| Other | 11 | 2,515,818 | 0.26% | 351.76 | 7.36% |
| Condo - High Facility | 1 | 69,496 | 7.29E-05 | 360.00 | 7.50% |

| | | | |
|-------|-------|-------------|---------|
| Total | 3,838 | 952,851,961 | 100.00% |
|-------|-------|-------------|---------|



Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-1

Distribution Date: 26-Dec-07
Mortgage Loan Characteristics Part II
Total (All Loans)

Distribution by Occupancy Type (Current)

| Occupancy Type | # of Loans | Ending Balance | % of Balance | WAMM | WAC |
|--------------------------------------|---------------|----------------|-----------------|--------|-------|
| Owner Occupied - Primary Residence | 2,152 | 590,634,358 | 73.68% | 345.06 | 7.42% |
| Non-Owner Occupied | 993 | 169,740,157 | 21.17% | 344.69 | 8.23% |
| Owner Occupied - Secondary Residence | 151 | 41,270,583 | 5.15% | 343.52 | 7.94% |

Total 3,296 801,645,099 100.00%

Distribution by Loan Purpose (Current)

| Loan Purpose | # of Loans | Ending Balance | % of Balance | WAMM | WAC |
|--------------------------|---------------|----------------|-----------------|--------|-------|
| Purchase | 1,794 | 409,798,521 | 51.12% | 345.79 | 7.69% |
| Refinance/Equity Takeout | 939 | 247,287,311 | 30.85% | 343.43 | 7.54% |
| Refinance/No Cash Out | 394 | 103,790,136 | 12.95% | 344.72 | 7.34% |
| Unknown | 169 | 40,769,131 | 5.09% | 345.26 | 8.05% |

Total 3,296 801,645,099 100.00%

Distribution by Occupancy Type (Cut-off)

| Occupancy Type | # of Loans | Ending Balance | % of Balance | WAMM | WAC |
|--------------------------------------|---------------|----------------|-----------------|--------|-------|
| Owner Occupied - Primary Residence | 2,463 | 692,647,643 | 72.69% | 357.86 | 7.47% |
| Non-Owner Occupied | 1,199 | 210,141,172 | 22.05% | 358.15 | 8.29% |
| Owner Occupied - Secondary Residence | 176 | 50,063,147 | 5.25% | 356.75 | 7.99% |

Total 3,838 952,851,961 100.00%

Distribution by Loan Purpose (Cut-off)

| Loan Purpose | # of Loans | Ending Balance | % of Balance | WAMM | WAC |
|--------------------------|---------------|----------------|-----------------|--------|-------|
| Purchase | 2,153 | 504,220,736 | 52.92% | 358.60 | 7.76% |
| Refinance/Equity Takeout | 1,053 | 280,523,487 | 29.44% | 356.63 | 7.59% |
| Refinance/No Cash Out | 440 | 121,062,293 | 12.71% | 357.69 | 7.37% |
| Unknown | 192 | 47,045,446 | 4.94% | 357.77 | 8.11% |

Total 3,838 952,851,961 100.00%



Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-1

Distribution Date: 26-Dec-07
Mortgage Loan Characteristics Part II
Total (All Loans)

Distribution by Originator Concentration > 10% (Current)

| Originator | # of Loans | Ending Balance | % of Balance | WAMM | WAC |
|---------------------------|---------------|----------------|-----------------|--------|-------|
| Aurora Loan Services Llc | 2,233 | 573,392,737 | 71.53% | 344.90 | 7.58% |
| Indymac Bank | 565 | 118,706,991 | 14.81% | 347.62 | 7.46% |
| Wells Fargo Home Mortgage | 434 | 95,624,472 | 11.93% | 341.58 | 8.09% |

Distribution by Originator Concentration > 10% (Cut-off)

| Originator | # of Loans | Ending Balance | % of Balance | WAMM | WAC |
|---------------------------|---------------|----------------|-----------------|--------|-------|
| Aurora Loan Services Llc | 2,595 | 680,144,183 | 71.38% | 357.70 | 7.63% |
| Indymac Bank | 634 | 134,777,954 | 14.14% | 361.19 | 7.52% |
| Wells Fargo Home Mortgage | 531 | 121,175,150 | 12.72% | 354.81 | 8.18% |

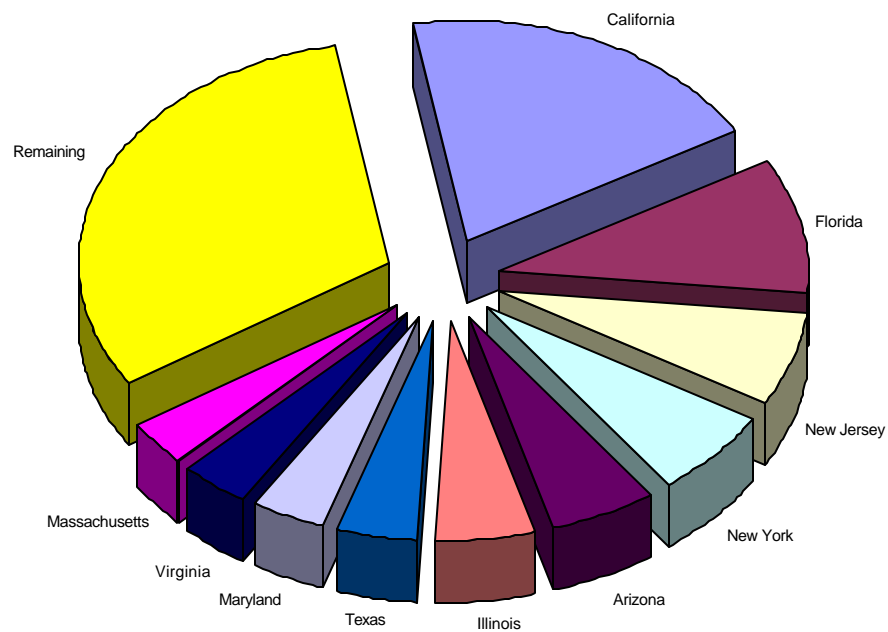
**Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-1**

***Distribution Date: 26-Dec-07
Geographic Concentration
Total (All Loans)***

Top 10 Current State Concentration

| Geographic Distribution | # of Loans | Balance ⁽¹⁾ | % of Balance | WAMM | WAC |
|-------------------------|------------|------------------------|--------------|------|-------|
| California | 397 | 156,683,389 | 19.55% | 344 | 7.24% |
| Florida | 350 | 80,302,955 | 10.02% | 346 | 7.88% |
| New Jersey | 163 | 53,784,187 | 6.71% | 346 | 7.73% |
| New York | 157 | 52,565,389 | 6.56% | 346 | 7.39% |
| Arizona | 174 | 43,684,981 | 5.45% | 347 | 7.47% |
| Illinois | 193 | 42,903,395 | 5.35% | 347 | 7.83% |
| Texas | 234 | 34,223,141 | 4.27% | 337 | 7.94% |
| Maryland | 108 | 31,148,418 | 3.89% | 347 | 7.52% |
| Virginia | 87 | 27,299,625 | 3.41% | 346 | 7.68% |
| Massachusetts | 83 | 27,102,335 | 3.38% | 345 | 7.60% |
| Remaining | 1,350 | 251,947,284 | 31.43% | 345 | 7.73% |

Top 10 Current State Concentration



Top 10 Original State Concentration

| Geographic Distribution | # of Loans | Balance ⁽¹⁾ | % of Balance | WAMM | WAC |
|-------------------------|------------|------------------------|--------------|------|-------|
| California | 448 | 181,099,798 | 19.01% | 356 | 7.31% |
| Florida | 381 | 88,552,616 | 9.29% | 358 | 7.90% |
| New Jersey | 192 | 62,475,320 | 6.56% | 359 | 7.78% |
| New York | 171 | 59,226,645 | 6.22% | 359 | 7.44% |
| Illinois | 242 | 57,152,737 | 6.00% | 360 | 7.89% |
| Arizona | 216 | 55,740,401 | 5.85% | 360 | 7.50% |
| Texas | 267 | 40,530,702 | 4.25% | 351 | 7.99% |
| Maryland | 126 | 36,984,958 | 3.88% | 360 | 7.62% |
| Massachusetts | 109 | 36,739,030 | 3.86% | 359 | 7.81% |
| Virginia | 101 | 30,978,970 | 3.25% | 358 | 7.69% |
| Remaining | 1,585 | 303,370,786 | 31.84% | 358 | 7.80% |

⁽¹⁾ Based on Current Period Ending Principal Balance



Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-1

Distribution Date: 26-Dec-07
Current Period Realized Loss Detail
Total (All Loans)

| Disclosure Control # | Period | Original Liquidation Balance | Net Liquidation Proceeds | Loss-Loan Non-adjusted | Loss to Trust | Loss-Certs Non-adjusted | Subsequent Recov/(Exp) | Loss-Loan Adjusted | Loss-Certs Adjusted | Liq Type | Adj Type |
|----------------------|--------|------------------------------|--------------------------|------------------------|---------------|-------------------------|------------------------|--------------------|---------------------|----------|----------|
| 33350224 | 200712 | 281,523.28 | 163,877.40 | 117,645.88 | 0.00 | 117,645.88 | 0.00 | 117,645.88 | 117,645.88 | L | |
| 39632831 | 200712 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | C | |
| Current Total | | 281,523.28 | 163,877.40 | 117,645.88 | 0.00 | 117,645.88 | 0.00 | 117,645.88 | 117,645.88 | | |
| Cumulative | | 281,523.28 | 163,877.40 | 117,645.88 | 0.00 | 117,645.88 | 0.00 | 117,645.88 | 117,645.88 | | |

Liq. Type Code - Legend

| | | |
|--------------|---|-------------|
| Charge-off | C | REO |
| Matured | M | Short Pay |
| Repurchase | N | Third Party |
| Note Sale | O | Write-off |
| Paid in Full | P | Assigned |

Adjustment Legend

| | | | |
|------------------|---|---------------------|---|
| Escrow Bal/Adv | 1 | Third Party | 6 |
| MREC | 2 | Charged Off/Matured | 7 |
| Rest'd Escrow | 3 | Side Note | 8 |
| Replacement Res. | 4 | Manual | 9 |
| Suspense | 5 | | |



**Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-1**

***Distribution Date: 26-Dec-07
Historical Realized Loss Summary
Total (All Loans)***

| | ----- Current Realized Loss ----- | | | | ----- Previous Liquidations/Payoffs ----- | | | | | | | |
|-------------------|-----------------------------------|-----------------------------|---------------|------------|---|-------|-----------------------------------|-------|---|-------|---------------------------|-----------------------------|
| Distribution Date | Beginning Scheduled Balance | Net Liquidation Proceeds | Realized Loss | Loan Count | Claims on Prior Liquidations | | Recovery on Prior Liquidations | | (Claims)/Recoveries on Prior Payoffs | | Realized Loss Adjusted | Cumulative Realized Loss |
| | | | | | Amount | Count | Amount | Count | Amount | Count | | |
| 26-Dec-07 | 281,523.28 | 163,877.40 | 117,645.88 | 1 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 117,645.88 | 117,645.88 |
| 26-Nov-07 | 0.00 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 |
| 25-Oct-07 | 0.00 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 |
| 25-Sep-07 | 0.00 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 |
| 27-Aug-07 | 0.00 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 |
| 25-Jul-07 | 0.00 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 |
| 25-Jun-07 | 0.00 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 |
| 25-May-07 | 0.00 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 |
| 25-Apr-07 | 0.00 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 |
| 26-Mar-07 | 0.00 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 |
| 26-Feb-07 | 0.00 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 |
| Total | 281,523.28 | 163,877.40 | 117,645.88 | 1 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 117,645.88 | |



**Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-1**

***Distribution Date: 26-Dec-07
Historical Realized Loss Summary
Pool Group I***

| | ----- Current Realized Loss ----- | | | | ----- Previous Liquidations/Payoffs ----- | | | | | | | |
|-------------------|-----------------------------------|-----------------------------|---------------|------------|---|-------|-----------------------------------|-------|---|-------|---------------------------|-----------------------------|
| Distribution Date | Beginning Scheduled Balance | Net Liquidation Proceeds | Realized Loss | Loan Count | Claims on Prior Liquidations | | Recovery on Prior Liquidations | | (Claims)/Recoveries on Prior Payoffs | | Realized Loss Adjusted | Cumulative Realized Loss |
| | | | | | Amount | Count | Amount | Count | Amount | Count | | |
| 26-Dec-07 | 0.00 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 |
| 26-Nov-07 | 0.00 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 |
| 25-Oct-07 | 0.00 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 |
| 25-Sep-07 | 0.00 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 |
| 27-Aug-07 | 0.00 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 |
| 25-Jul-07 | 0.00 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 |
| 25-Jun-07 | 0.00 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 |
| 25-May-07 | 0.00 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 |
| 25-Apr-07 | 0.00 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 |
| 26-Mar-07 | 0.00 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 |
| 26-Feb-07 | 0.00 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 |
| Total | 0.00 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | |



**Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-1**

***Distribution Date: 26-Dec-07
Historical Realized Loss Summary
Pool Group II***

| | ----- Current Realized Loss ----- | | | | ----- Previous Liquidations/Payoffs ----- | | | | | | | |
|-------------------|-----------------------------------|-----------------------------|---------------|------------|---|-------|-----------------------------------|-------|---|-------|---------------------------|-----------------------------|
| Distribution Date | Beginning Scheduled Balance | Net Liquidation Proceeds | Realized Loss | Loan Count | Claims on Prior Liquidations | | Recovery on Prior Liquidations | | (Claims)/Recoveries on Prior Payoffs | | Realized Loss Adjusted | Cumulative Realized Loss |
| | | | | | Amount | Count | Amount | Count | Amount | Count | | |
| 26-Dec-07 | 281,523.28 | 163,877.40 | 117,645.88 | 1 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 117,645.88 | 117,645.88 |
| 26-Nov-07 | 0.00 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 |
| 25-Oct-07 | 0.00 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 |
| 25-Sep-07 | 0.00 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 |
| 27-Aug-07 | 0.00 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 |
| 25-Jul-07 | 0.00 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 |
| 25-Jun-07 | 0.00 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 |
| 25-May-07 | 0.00 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 |
| 25-Apr-07 | 0.00 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 |
| 26-Mar-07 | 0.00 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 |
| 26-Feb-07 | 0.00 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 |
| Total | 281,523.28 | 163,877.40 | 117,645.88 | 1 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 117,645.88 | |



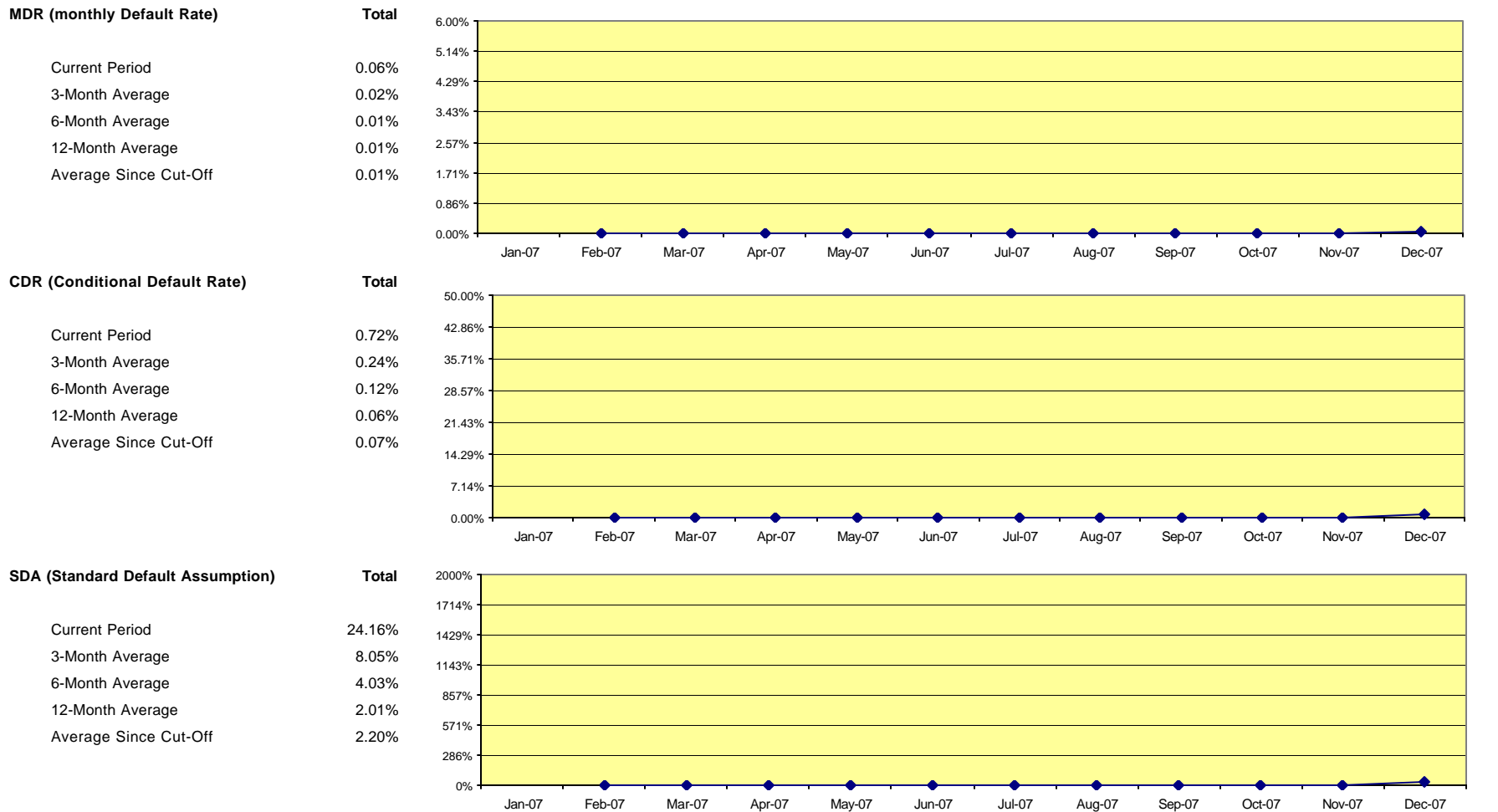
**Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-1**

***Distribution Date: 26-Dec-07
Historical Realized Loss Summary
Pool Group III***

| Distribution Date | ----- Current Realized Loss ----- | | | | ----- Previous Liquidations/Payoffs ----- | | | | | | Realized Loss Adjusted | Cumulative Realized Loss |
|-------------------|-----------------------------------|-----------------------------|---------------|------------|---|-------|-----------------------------------|-------|---|-------|---------------------------|-----------------------------|
| | Beginning Scheduled Balance | Net Liquidation Proceeds | Realized Loss | Loan Count | Claims on Prior Liquidations | | Recovery on Prior Liquidations | | (Claims)/Recoveries on Prior Payoffs | | | |
| | | | | | Amount | Count | Amount | Count | Amount | Count | | |
| 26-Dec-07 | 0.00 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 |
| 26-Nov-07 | 0.00 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 |
| 25-Oct-07 | 0.00 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 |
| 25-Sep-07 | 0.00 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 |
| 27-Aug-07 | 0.00 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 |
| 25-Jul-07 | 0.00 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 |
| 25-Jun-07 | 0.00 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 |
| 25-May-07 | 0.00 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 |
| 25-Apr-07 | 0.00 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 |
| 26-Mar-07 | 0.00 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 |
| 26-Feb-07 | 0.00 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 |
| Total | 0.00 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | |

**Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-1**

***Distribution Date: 26-Dec-07
Realized Loss Summary
Total (All Loans)***



| | | |
|-----|-----------------------------|---|
| MDR | Monthly Default Rate | $(\text{Beginning Principal Balance of Liquidated Loans}) / (\text{Total Beginning Principal Balance})$ |
| CDR | Conditional Default Rate | $1 - (1 - \text{MDR})^{12}$ |
| SDA | Standard Default Assumption | If WAS=30 then $\text{CDR}/(\text{WAS} \times 0.02)$ else if $30 < \text{WAS} \leq 60$ then $\text{CDR}/0.6$ else if $60 < \text{WAS} \leq 120$ then $\text{CDR}/(0.6 - ((\text{WAS} - 60) \times 0.0095))$ else if $\text{WAS} > 120$ then $\text{CDR}/0.03$ |
| WAS | Weighted Average Seasoning | $(\text{Original Term} - \text{Remaining Term}) \times (\text{Current Scheduled Balance} / \text{Deal Scheduled Principal Balance})$ |



**Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-1**

***Distribution Date: 26-Dec-07
Material Breaches Detail***

| Disclosure Control # | Loan Group # | Ending Principal Balance | Material Breach Date | Material Breach Description |
|---|--------------|-----------------------------|-------------------------|-----------------------------|
| <i>No Material Breaches Reported</i> | | | | |

Material breaches of pool asset representation or warranties or transaction covenants.



Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-1

Distribution Date: 26-Dec-07
Modified Loan Detail
Total (All Loans)

| Disclosure Control # | Loan Group # | Modified Maturity Date | Cutoff Maturity Date | Modification Description |
|--|--------------|---------------------------|-------------------------|--------------------------|
| <i>No Prior Loan Modification Reported</i> | | | | |

Modifications include any extensions or waivers to the mortgage loan terms, fees, penalties or payments during the preceding calendar month or that have become material over time.



Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-1

Distribution Date: 26-Dec-07
Historical Collateral Level REO Report

| Disclosure Control # | REO Date | City | State | Property Type | Actual Balance | Scheduled Balance | Recent Appraisal Value | Appraisal Date | Appraisal Reduction Amount | Date Liquidated | Liquidation Proceeds | Liquidation Expenses | Realized Loss |
|-------------------------|----------|---------------|-------|------------------------|----------------|----------------------|------------------------------|-------------------|----------------------------------|--------------------|-------------------------|-------------------------|---------------|
| 39676135 | 1-Dec-07 | Phoenix | AZ | PUD | 485,000.00 | 485,000.00 | 0.00 | | 0.00 | | 0.00 | 0.00 | 0.00 |
| 33371410 | 1-Dec-07 | Palmdale | CA | SF Unattached Dwelling | 288,000.00 | 288,000.00 | 0.00 | | 0.00 | | 0.00 | 0.00 | 0.00 |
| 39458195 | 1-Dec-07 | Minneapolis | MN | Multifamily | 296,646.22 | 294,485.43 | 0.00 | | 0.00 | | 0.00 | 0.00 | 0.00 |
| 33311788 | 1-Dec-07 | Minneapolis | MN | Multifamily | 188,800.00 | 188,744.15 | 0.00 | | 0.00 | | 0.00 | 0.00 | 0.00 |
| 122650153 | 1-Dec-07 | Santa Clarita | CA | PUD | 559,846.70 | 559,846.70 | 0.00 | | 0.00 | | 0.00 | 0.00 | 0.00 |
| 33460486 | 1-Dec-07 | Gresham | OR | SF Unattached Dwelling | 275,609.14 | 273,367.12 | 0.00 | | 0.00 | | 0.00 | 0.00 | 0.00 |
| 33283441 | 1-Dec-07 | Santa Rosa | CA | Multifamily | 640,000.00 | 640,000.00 | 0.00 | | 0.00 | | 0.00 | 0.00 | 0.00 |
| 39849831 | 1-Dec-07 | South Jordan | UT | SF Unattached Dwelling | 496,000.00 | 496,000.00 | 0.00 | | 0.00 | | 0.00 | 0.00 | 0.00 |
| 33512948 | 1-Dec-07 | Orange | CA | SF Unattached Dwelling | 630,400.00 | 630,400.00 | 0.00 | | 0.00 | | 0.00 | 0.00 | 0.00 |
| 33491192 | 1-Dec-07 | Lexington | SC | PUD | 548,150.00 | 548,150.00 | 0.00 | | 0.00 | | 0.00 | 0.00 | 0.00 |
| 33630526 | 1-Dec-07 | Las Vegas | NV | SF Unattached Dwelling | 251,200.00 | 251,200.00 | 0.00 | | 0.00 | | 0.00 | 0.00 | 0.00 |
| 33585431 | 1-Dec-07 | San Diego | CA | Multifamily | 600,000.00 | 600,000.00 | 0.00 | | 0.00 | | 0.00 | 0.00 | 0.00 |
| 33581570 | 1-Dec-07 | Woodbridge | VA | SF Unattached Dwelling | 320,000.00 | 319,911.67 | 0.00 | | 0.00 | | 0.00 | 0.00 | 0.00 |
| 33366667 | 1-Dec-07 | Westminster | CA | SF Unattached Dwelling | 650,000.00 | 650,000.00 | 0.00 | | 0.00 | | 0.00 | 0.00 | 0.00 |
| 33621038 | 1-Dec-07 | Atlanta | GA | Multifamily | 130,718.71 | 129,721.17 | 0.00 | | 0.00 | | 0.00 | 0.00 | 0.00 |
| 33625286 | 1-Dec-07 | Las Vegas | NV | SF Unattached Dwelling | 520,000.00 | 520,000.00 | 0.00 | | 0.00 | | 0.00 | 0.00 | 0.00 |
| 33599697 | 1-Dec-07 | Kissimmee | FL | SF Unattached Dwelling | 231,944.00 | 231,944.00 | 0.00 | | 0.00 | | 0.00 | 0.00 | 0.00 |
| 33576646 | 1-Dec-07 | Atlanta | GA | Multifamily | 252,000.00 | 252,000.00 | 0.00 | | 0.00 | | 0.00 | 0.00 | 0.00 |
| 33626953 | 1-Dec-07 | Coral Springs | FL | PUD | 484,000.00 | 484,000.00 | 0.00 | | 0.00 | | 0.00 | 0.00 | 0.00 |
| 33654260 | 1-Dec-07 | Phoenix | AZ | PUD | 468,000.00 | 468,000.00 | 0.00 | | 0.00 | | 0.00 | 0.00 | 0.00 |
| 33679101 | 1-Dec-07 | Surprise | AZ | PUD | 308,000.00 | 308,000.00 | 0.00 | | 0.00 | | 0.00 | 0.00 | 0.00 |
| 39224332 | 1-Dec-07 | Pensacola | FL | PUD | 159,641.17 | 158,365.98 | 0.00 | | 0.00 | | 0.00 | 0.00 | 0.00 |
| 33350224 | 1-Dec-07 | Austin | TX | SF Unattached Dwelling | 0.00 | 0.00 | 0.00 | | 0.00 | 10-Dec-07 | 0.00 | 0.00 | 117,645.88 |
| 33581505 | 1-Nov-07 | Phoenix | AZ | PUD | 276,000.00 | 276,000.00 | 0.00 | | 0.00 | | 0.00 | 0.00 | 0.00 |
| 33329871 | 1-Nov-07 | Blaine | MN | SF Unattached Dwelling | 567,273.13 | 563,092.32 | 0.00 | | 0.00 | | 0.00 | 0.00 | 0.00 |
| 39851597 | 1-Nov-07 | Gaithersburg | MD | Condo - Low Facility | 284,640.00 | 284,640.00 | 0.00 | | 0.00 | | 0.00 | 0.00 | 0.00 |
| 39859111 | 1-Nov-07 | Murrieta | CA | SF Unattached Dwelling | 472,000.00 | 472,000.00 | 0.00 | | 0.00 | | 0.00 | 0.00 | 0.00 |
| 123130809 | 1-Nov-07 | Atlanta | GA | Multifamily | 220,800.00 | 220,800.00 | 0.00 | | 0.00 | | 0.00 | 0.00 | 0.00 |
| 39632831 | 1-Nov-07 | Baxter | MN | SF Unattached Dwelling | 0.00 | 0.00 | 0.00 | | 0.00 | 10-Dec-07 | 0.00 | 0.00 | 104,503.00 |



Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-1

Distribution Date: 26-Dec-07
Historical Collateral Level REO Report

| Disclosure Control # | REO Date | City | State | Property Type | Actual Balance | Scheduled Balance | Recent Appraisal Value | Appraisal Date | Appraisal Reduction Amount | Date Liquidated | Liquidation Proceeds | Liquidation Expenses | Realized Loss |
|-------------------------|----------|-----------------|-------|------------------------|----------------|----------------------|------------------------------|-------------------|----------------------------------|--------------------|-------------------------|-------------------------|---------------|
| 39632955 | 1-Nov-07 | Baxter | MN | SF Unattached Dwelling | 208,485.00 | 208,485.00 | 0.00 | | 0.00 | | 0.00 | 0.00 | 0.00 |
| 39700448 | 1-Nov-07 | Hollywood | FL | SF Unattached Dwelling | 272,000.00 | 272,000.00 | 0.00 | | 0.00 | | 0.00 | 0.00 | 0.00 |
| 33492737 | 1-Nov-07 | Kansas City | MO | SF Unattached Dwelling | 51,920.74 | 51,581.17 | 0.00 | | 0.00 | | 0.00 | 0.00 | 0.00 |
| 33489808 | 1-Nov-07 | Bakersfield | CA | SF Unattached Dwelling | 431,000.00 | 431,000.00 | 0.00 | | 0.00 | | 0.00 | 0.00 | 0.00 |
| 39816327 | 1-Oct-07 | San Antonio | TX | PUD | 497,239.61 | 494,849.04 | 0.00 | | 0.00 | | 0.00 | 0.00 | 0.00 |
| 123000523 | 1-Oct-07 | Stanton | CA | SF Unattached Dwelling | 500,000.00 | 500,000.00 | 0.00 | | 0.00 | | 0.00 | 0.00 | 0.00 |
| 39779939 | 1-Oct-07 | Duarte | CA | SF Unattached Dwelling | 590,400.00 | 590,400.00 | 0.00 | | 0.00 | | 0.00 | 0.00 | 0.00 |
| 33581455 | 1-Oct-07 | Sarasota | FL | SF Unattached Dwelling | 920,000.00 | 920,000.00 | 0.00 | | 0.00 | | 0.00 | 0.00 | 0.00 |
| 33517301 | 1-Oct-07 | Scottsdale | AZ | SF Unattached Dwelling | 436,000.00 | 436,000.00 | 0.00 | | 0.00 | | 0.00 | 0.00 | 0.00 |
| 33599705 | 1-Oct-07 | Apollo Beach | FL | PUD | 704,000.00 | 704,000.00 | 0.00 | | 0.00 | | 0.00 | 0.00 | 0.00 |
| 123168007 | 1-Oct-07 | Saint Louis | MO | Multifamily | 288,030.32 | 286,324.99 | 0.00 | | 0.00 | | 0.00 | 0.00 | 0.00 |
| 33655077 | 1-Oct-07 | Hendersonville | NC | PUD | 135,200.00 | 135,200.00 | 0.00 | | 0.00 | | 0.00 | 0.00 | 0.00 |
| 123135063 | 1-Oct-07 | Wentzville | MO | PUD | 164,000.00 | 164,000.00 | 0.00 | | 0.00 | | 0.00 | 0.00 | 0.00 |
| 45058633 | 1-Sep-07 | Ashburn | VA | PUD | 520,000.00 | 520,000.00 | 0.00 | | 0.00 | | 0.00 | 0.00 | 0.00 |
| 123170870 | 1-Sep-07 | Lodi | CA | SF Unattached Dwelling | 340,000.00 | 340,000.00 | 0.00 | | 0.00 | | 0.00 | 0.00 | 0.00 |
| 123155681 | 1-Sep-07 | Moreno Valley | CA | SF Unattached Dwelling | 345,600.00 | 345,600.00 | 0.00 | | 0.00 | | 0.00 | 0.00 | 0.00 |
| 33581026 | 1-Sep-07 | North Port | FL | SF Unattached Dwelling | 154,000.00 | 154,000.00 | 0.00 | | 0.00 | | 0.00 | 0.00 | 0.00 |
| 39813050 | 1-Sep-07 | Germantown | MD | PUD | 494,400.00 | 494,400.00 | 0.00 | | 0.00 | | 0.00 | 0.00 | 0.00 |
| 39764899 | 1-Sep-07 | Chesapeake | VA | SF Unattached Dwelling | 496,000.00 | 496,000.00 | 0.00 | | 0.00 | | 0.00 | 0.00 | 0.00 |
| 33460668 | 1-Sep-07 | Las Vegas | NV | PUD | 222,400.00 | 222,400.00 | 0.00 | | 0.00 | | 0.00 | 0.00 | 0.00 |
| 123000135 | 1-Aug-07 | Virginia Beach | VA | SF Unattached Dwelling | 268,000.00 | 268,000.00 | 0.00 | | 0.00 | | 0.00 | 0.00 | 0.00 |
| 39591136 | 1-Aug-07 | Frederick | MD | SF Unattached Dwelling | 472,000.00 | 472,000.00 | 0.00 | | 0.00 | | 0.00 | 0.00 | 0.00 |
| 122201031 | 1-Aug-07 | San Jacinto | CA | SF Unattached Dwelling | 362,740.00 | 362,740.00 | 0.00 | | 0.00 | | 0.00 | 0.00 | 0.00 |
| 123322083 | 1-Aug-07 | Manassas | VA | PUD | 247,835.45 | 246,892.82 | 0.00 | | 0.00 | | 0.00 | 0.00 | 0.00 |
| 33503301 | 1-Aug-07 | Birmingham | AL | PUD | 0.00 | 0.00 | 0.00 | | 0.00 | 1-Nov-07 | 0.00 | 0.00 | 0.00 |
| 33398835 | 1-Jun-07 | Brockton | MA | Multifamily | 343,807.15 | 341,166.35 | 0.00 | | 0.00 | | 0.00 | 0.00 | 0.00 |
| 33472051 | 1-Jun-07 | Little Elm | TX | PUD | 121,500.00 | 121,500.00 | 0.00 | | 0.00 | | 0.00 | 0.00 | 0.00 |
| 39553623 | 1-Jun-07 | Fort Washington | MD | SF Unattached Dwelling | 400,000.00 | 400,000.00 | 0.00 | | 0.00 | | 0.00 | 0.00 | 0.00 |



**Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-1**

***Distribution Date: 26-Dec-07
Historical Collateral Level REO Report***

| Disclosure Control # | REO Date | City | State | Property Type | Actual Balance | Scheduled Balance | Recent Appraisal Value | Appraisal Date | Appraisal Reduction Amount | Date Liquidated | Liquidation Proceeds | Liquidation Expenses | Realized Loss |
|-------------------------|----------|------|-------|---------------|----------------|----------------------|------------------------------|-------------------|----------------------------------|--------------------|-------------------------|-------------------------|---------------|
| Total | | | | | 20,591,227.34 | 20,572,207.91 | 0.00 | | 0.00 | | 0.00 | 0.00 | 222,148.88 |



Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-1

Distribution Date: 26-Dec-07
Substitution Detail History

- - - Loans Substituted Into Pool - - -

| Investor # | Period | Beginning Principal Balance |
|------------|--------|-----------------------------|
|------------|--------|-----------------------------|

- - - - - Loans Substituted Out of Pool - - - - -

| Investor # | Period | Beginning Principal Balance | Adjusted for Principal | Substitution Code |
|------------|--------|-----------------------------|------------------------|-------------------|
|------------|--------|-----------------------------|------------------------|-------------------|

No Substituted Loans Reported



Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-1

Distribution Date: 26-Dec-07
Substitution Detail History Summary

| - - - Loans Substituted Into Pool - - - | | | - - - Loans Substituted Out of Pool - - - | | | Difference Into vs. | |
|---|-------|-----------------------------|---|-----------------------------|------------------------|---------------------|--|
| Period | Count | Beginning Principal Balance | Count | Beginning Principal Balance | Adjusted for Principal | Out | |
| <i>No History of Substituted Loans Reported</i> | | | | | | | |
