

**Statement to Certificateholder
Restated**

Distribution Information	Deal Information
<p>1. Distribution Summary</p> <p>2. Factor Summary</p> <p>3. Components Information <i>(Not Applicable)</i></p> <p>4. Interest Summary</p> <p>5. Other Income Detail <i>(Not Applicable)</i></p> <p>6. Interest Shortfalls, Compensation and Expenses</p> <p>7. Prepayment Interest and Basis Risk/Net WAC Shortfall Amounts <i>(Not Applicable)</i></p> <p>8. Collateral Summary</p> <p>9. Repurchase Information</p> <p>10. Loan Status Report (Delinquencies)</p> <p>11. Deal Delinquencies (30 Day Buckets)</p> <p>12. Loss Mitigation and Servicing Modifications</p> <p>13. Losses and Recoveries</p> <p>14. Credit Enhancement Report</p> <p>15. Distribution Percentages</p> <p>16. Overcollateralization Summary <i>(Not Applicable)</i></p> <p>17. Excess Cash Flow, Overcollateralization Provisions and Derivative Amounts <i>(Not Applicable)</i></p> <p>18. Performance Tests</p> <p>19. Lender Paid Mortgage Insurance <i>(Not Applicable)</i></p> <p>20. Comments</p>	<p>Deal Name: Residential Accredit Loans Inc, 2007-QS5</p> <p>Asset Type: Mortgage Asset-Backed Pass-Through Certificates</p> <p>Closing Date: 03/29/2007</p> <p>First Distribution Date: 04/25/2007</p> <p>Determination Date: 04/23/2007</p> <p>Distribution Date: 04/25/2007</p> <p>Record Date:</p> <p>Book-Entry: 04/24/2007</p> <p>Definitive: 03/30/2007</p> <p>Fixed BE: 03/30/2007</p> <p>Trustee: Deutsche Bank Trust Company Americas</p> <p>Main Telephone: 714-247-6000</p> <p>GMAC-RFC</p> <p>Bond Administrator: Rona Hsu</p> <p>Telephone: 818-260-1508</p> <p>Pool(s) : 40511</p>

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Residential Accredit Loans Inc, 2007-QS5

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1. Distribution Summary

Class	CUSIP	Original Face Value	Beginning Notional / Principal Balance	Pass - Through Rate	Principal Distribution	Interest Distribution	Total Distribution (3) + (4) = (5)	Principal Loss	Interest Loss	Deferred Interest	Ending Notional/ Principal Balance (1)-(3)-(6)+(8)=(9)
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
A-1	74923JAA5	73,592,000.00	73,592,000.00	5.50000000	850,175.24	337,296.67	1,187,471.91	0.00	0.00	0.00	72,741,824.76
A-2	74923JAB3	100,000,000.00	100,000,000.00	5.84000000	80.21	486,666.67	486,746.88	0.00	0.00	0.00	99,999,919.79
A-3	74923JAC1	5,263,000.00	5,263,000.00	6.00000000	0.00	26,315.00	26,315.00	0.00	0.00	0.00	5,263,000.00
A-4	74923JAD9	49,574,000.00	49,574,000.00	5.75000000	0.00	237,542.08	237,542.08	0.00	0.00	0.00	49,574,000.00
A-5	74923JAE7	100,132,000.00	100,132,000.00	5.61999996	425,120.95	468,951.53	894,072.48	0.00	0.00	0.00	99,706,879.05
A-6	74923JAF4	100,000,000.00 ¹	100,000,000.00 ¹	0.26000004	0.00	21,666.67	21,666.67	0.00	0.00	0.00	99,999,919.79 ¹
A-7	74923JAG2	1,667,000.00	1,667,000.00	0.00000000	1.34	0.00	1.34	0.00	0.00	0.00	1,666,998.66
A-8	74923JAH0	100,132,000.00 ¹	100,132,000.00 ¹	1.38000000	0.00	115,151.80	115,151.80	0.00	0.00	0.00	99,706,879.05 ¹
A-9	74923JAJ6	23,006,000.00	23,006,000.00	5.87000000	18.45	112,537.68	112,556.13	0.00	0.00	0.00	23,005,981.55
A-10	74923JAK3	23,006,000.00 ¹	23,006,000.00 ¹	0.13000017	0.00	2,492.32	2,492.32	0.00	0.00	0.00	23,005,981.55 ¹
A-11	74923JAL1	36,796,000.00	36,796,000.00	5.57000011	425,087.62	170,794.77	595,882.39	0.00	0.00	0.00	36,370,912.38
A-12	74923JAM9	36,796,000.00 ¹	36,796,000.00 ¹	1.43000011	0.00	43,848.57	43,848.57	0.00	0.00	0.00	36,370,912.38 ¹
A-13	74923JAN7	10,498,000.00	10,498,000.00	5.75000000	0.00	50,302.92	50,302.92	0.00	0.00	0.00	10,498,000.00
A-14	74923JAP2	2,503,000.00 ¹	2,503,000.00 ¹	6.00000000	0.00	12,515.00	12,515.00	0.00	0.00	0.00	2,503,000.00 ¹
A-P	74923JAQ0	3,184,813.57	3,184,813.57	0.00000000	2,475.66	0.00	2,475.66	0.00	0.00	0.00	3,182,337.91
A-V	74923JAR8	432,705,069.47 ¹	432,705,069.47 ¹	0.27886237	0.00	100,554.30	100,554.30	0.00	0.00	0.00	430,988,278.41 ¹
R-I	74923JAS6	50.00	50.00	6.25000000	50.00	2.45	52.45	0.00	0.00	0.00	0.00
R-II	74923JAT4	50.00	50.00	6.25000000	50.00	0.26	50.26	0.00	0.00	0.00	0.00
M-1	74923JAU1	14,712,700.00	14,712,700.00	6.25000000	6,917.67	76,628.65	83,546.32	0.00	0.00	0.00	14,705,782.33
M-2	74923JAV9	4,543,400.00	4,543,400.00	6.25000000	2,136.23	23,663.54	25,799.77	0.00	0.00	0.00	4,541,263.77
M-3	74923JAW7	3,678,000.00	3,678,000.00	6.25000000	1,729.33	19,156.25	20,885.58	0.00	0.00	0.00	3,676,270.67
P	74923JAX5	100.00	100.00	0.00000000	100.00	0.00	100.00	0.00	0.00	0.00	0.00
B-1	74923JAY3	2,379,900.00	2,379,900.00	6.25000000	1,118.99	12,395.31	13,514.30	0.00	0.00	0.00	2,378,781.01



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B-2	74923JAZ0	1,947,200.00	1,947,200.00	6.25000000	915.54	10,141.67	11,057.21	0.00	0.00	0.00	1,946,284.46
B-3	74923JBA4	1,730,855.90	1,730,855.90	6.25000000	813.82	9,014.87	9,828.69	0.00	0.00	0.00	1,730,042.08
Deal Totals		432,705,069.47	432,705,069.47		1,716,791.05	2,337,638.98	4,054,430.03	0.00	0.00	0.00	430,988,278.42

1. Notional Balance

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2. Factor Summary

Amount /Original Amount per \$1000 unit)

Class	CUSIP	Beginning Notional/ Principal Balance Factor	Principal Distribution Factor	Interest Distribution Factor	Total Distribution Factor	Deferred Interest Factor	Interest Shortfall Factor	Ending Notional/ Principal Balance Factor
A-1	74923JAA5	1,000.00000000	11.55254973	4.58333338	16.13588311	0.00000000	0.00000000	988.44745027
A-2	74923JAB3	1,000.00000000	0.00080210	4.86666670	4.86746880	0.00000000	0.00000000	999.99919790
A-3	74923JAC1	1,000.00000000	0.00000000	5.00000000	5.00000000	0.00000000	0.00000000	1,000.00000000
A-4	74923JAD9	1,000.00000000	0.00000000	4.79166660	4.79166660	0.00000000	0.00000000	1,000.00000000
A-5	74923JAE7	1,000.00000000	4.24560530	4.68333330	8.92893860	0.00000000	0.00000000	995.75439470
A-6	74923JAF4	1,000.00000000	0.00000000	0.21666670	0.21666670	0.00000000	0.00000000	999.99919790
A-7	74923JAG2	1,000.00000000	0.00080384	0.00000000	0.00080384	0.00000000	0.00000000	999.99919616
A-8	74923JAH0	1,000.00000000	0.00000000	1.15000000	1.15000000	0.00000000	0.00000000	995.75439470
A-9	74923JAJ6	1,000.00000000	0.00080196	4.89166652	4.89246849	0.00000000	0.00000000	999.99919804
A-10	74923JAK3	1,000.00000000	0.00000000	0.10833348	0.10833348	0.00000000	0.00000000	999.99919804
A-11	74923JAL1	1,000.00000000	11.55254973	4.64166676	16.19421649	0.00000000	0.00000000	988.44745027
A-12	74923JAM9	1,000.00000000	0.00000000	1.19166676	1.19166676	0.00000000	0.00000000	988.44745027
A-13	74923JAN7	1,000.00000000	0.00000000	4.79166698	4.79166698	0.00000000	0.00000000	1,000.00000000
A-14	74923JAP2	1,000.00000000	0.00000000	5.00000000	5.00000000	0.00000000	0.00000000	1,000.00000000
A-P	74923JAQ0	1,000.00000000	0.77733278	0.00000000	0.77733278	0.00000000	0.00000000	999.22266722
A-V	74923JAR8	1,000.00000000	0.00000000	0.23238531	0.23238531	0.00000000	0.00000000	996.03242213
R-I	74923JAS6	1,000.00000000	1,000.00000000	49.00000000	1,049.00000000	0.00000000	0.00000000	0.00000000
R-II	74923JAT4	1,000.00000000	1,000.00000000	5.20000000	1,005.20000000	0.00000000	0.00000000	0.00000000
M-1	74923JAU1	1,000.00000000	0.47018358	5.20833362	5.67851720	0.00000000	0.00000000	999.52981642
M-2	74923JAV9	1,000.00000000	0.47018312	5.20833297	5.67851609	0.00000000	0.00000000	999.52981688
M-3	74923JAW7	1,000.00000000	0.47018216	5.20833333	5.67851550	0.00000000	0.00000000	999.52981784
P	74923JAX5	1,000.00000000	1,000.00000000	0.00000000	1,000.00000000	0.00000000	0.00000000	0.00000000
B-1	74923JAY3	1,000.00000000	0.47018362	5.20833228	5.67851590	0.00000000	0.00000000	999.52981638
B-2	74923JAZ0	1,000.00000000	0.47018283	5.20833505	5.67851787	0.00000000	0.00000000	999.52981717
B-3	74923JBA4	1,000.00000000	0.47018357	5.20833075	5.67851431	0.00000000	0.00000000	999.52981643

Deal Factor :

99.60324221%

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4. Interest Summary

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

Class	Accrual Period		Accrual Methodology	Beginning Notional/Principal Balance	Pass-Through Rate	Optimal Interest Amount	Interest Loss	Deferred Interest	Interest Shortfall Amount	Other Income	Interest Distribution (1)-(2)-(3)-(4)+(5)=(6)	Accrued Certificate Interest Remaining Unpaid
	Start	End				(1)	(2)	(3)	(4)	(5)	(6)	
A-1	03/01/2007	03/31/2007	30/360	73,592,000.00	5.50000000	337,296.67	0.00	0.00	0.00	0.00	337,296.67	0.00
A-2	03/25/2007	04/24/2007	30/360	100,000,000.00	5.84000000	486,666.67	0.00	0.00	0.00	0.00	486,666.67	0.00
A-3	03/01/2007	03/31/2007	30/360	5,263,000.00	6.00000000	26,315.00	0.00	0.00	0.00	0.00	26,315.00	0.00
A-4	03/01/2007	03/31/2007	30/360	49,574,000.00	5.75000000	237,542.08	0.00	0.00	0.00	0.00	237,542.08	0.00
A-5	03/25/2007	04/24/2007	30/360	100,132,000.00	5.61999996	468,951.53	0.00	0.00	0.00	0.00	468,951.53	0.00
A-6	03/25/2007	04/24/2007	30/360	100,000,000.00 ¹	0.26000004	21,666.67	0.00	0.00	0.00	0.00	21,666.67	0.00
A-8	03/25/2007	04/24/2007	30/360	100,132,000.00 ¹	1.38000000	115,151.80	0.00	0.00	0.00	0.00	115,151.80	0.00
A-9	03/25/2007	04/24/2007	30/360	23,006,000.00	5.87000000	112,537.68	0.00	0.00	0.00	0.00	112,537.68	0.00
A-10	03/25/2007	04/24/2007	30/360	23,006,000.00 ¹	0.13000017	2,492.32	0.00	0.00	0.00	0.00	2,492.32	0.00
A-11	03/25/2007	04/24/2007	30/360	36,796,000.00	5.57000011	170,794.77	0.00	0.00	0.00	0.00	170,794.77	0.00
A-12	03/25/2007	04/24/2007	30/360	36,796,000.00 ¹	1.43000011	43,848.57	0.00	0.00	0.00	0.00	43,848.57	0.00
A-13	03/01/2007	03/31/2007	30/360	10,498,000.00	5.75000000	50,302.92	0.00	0.00	0.00	0.00	50,302.92	0.00
A-14	03/01/2007	03/31/2007	30/360	2,503,000.00 ¹	6.00000000	12,515.00	0.00	0.00	0.00	0.00	12,515.00	0.00
A-V	03/01/2007	03/31/2007	30/360	432,705,069.47 ¹	0.27886237	100,554.30	0.00	0.00	0.00	0.00	100,554.30	0.00
R-I	03/01/2007	03/31/2007	30/360	50.00	6.25000000	0.26	0.00	0.00	0.00	0.00	2.45	0.00
R-II	03/01/2007	03/31/2007	30/360	50.00	6.25000000	0.26	0.00	0.00	0.00	0.00	0.26	0.00
M-1	03/01/2007	03/31/2007	30/360	14,712,700.00	6.25000000	76,628.65	0.00	0.00	0.00	0.00	76,628.65	0.00
M-2	03/01/2007	03/31/2007	30/360	4,543,400.00	6.25000000	23,663.54	0.00	0.00	0.00	0.00	23,663.54	0.00
M-3	03/01/2007	03/31/2007	30/360	3,678,000.00	6.25000000	19,156.25	0.00	0.00	0.00	0.00	19,156.25	0.00
B-1	03/01/2007	03/31/2007	30/360	2,379,900.00	6.25000000	12,395.31	0.00	0.00	0.00	0.00	12,395.31	0.00
B-2	03/01/2007	03/31/2007	30/360	1,947,200.00	6.25000000	10,141.67	0.00	0.00	0.00	0.00	10,141.67	0.00
B-3	03/01/2007	03/31/2007	30/360	1,730,855.90	6.25000000	9,014.87	0.00	0.00	0.00	0.00	9,014.87	0.00
Deal Totals				427,853,155.90		2,337,636.79	0.00	0.00	0.00	0.00	2,337,638.98	0.00

1. Notional Balance

Current Index Rates

Index Type	Rate	Classes
BTLIB TEL 25 -2BD	5.32000000	A-2, A-5, A-6, A-9, A-11, A-12, A-10, A-8

Class R-I interest payment includes \$2.19 Residual Cash flow.

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6. Interest Shortfalls, Compensation and Expenses

	Current Prepayment Interest Shortfall Amount	Compensating Interest	Net Prepayment Interest Shortfall Amount (1) - (2)=(3)	Civil Relief Act Shortfall Count	Civil Relief Act Shortfall Amount	Compensation		Advances		Allowable Expenses per Governing Documents	Non - Recoverable Advances
	(1)	(2)	(3)			Subservicer	Master Servicer	Subservicer	Master Servicer		
Deal Totals	369.87	369.87	0.00	0	0.00	90,575.53	23,832.54	11,483.11	0.00	0.00	0.00

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8. Collateral Summary

A. Loan Count and Balances

		Original Loan Count/ Scheduled Principal Balance	Beginning Loan Count/ Scheduled Principal Balance	Scheduled Principal	Curtailments	Payoffs	Matured Loans	Repurchases	Beginning Aggregate Scheduled Principal Balance of Liquidations/ Charge-offs	Ending Loan Count/Scheduled Principal Balance
Deal Totals	Count	1,696	1,696	N/A	121	6	0	0	0	1,690
	Balance/Amount	432,705,069.47	432,705,069.47	203,823.78	31,607.08	1,481,360.20	N/A	0.00	0.00	430,988,278.41

B. Weighted Averages

	Beginning Weighted Average Gross Mortgage Rate	Ending Weighted Average Gross Mortgage Rate	Ending Weighted Average Remaining Amortization Term	Ending Weighted Average Months to Maturity	Beginning Weighted Average Net Mortgage Rate	Ending Weighted Average Net Mortgage Rate	Beginning Weighted Average Unmodified Net Mortgage Rate	Net Weighted Average Cap Rate	Weighted Average Net Rate
Deal Totals	6.80063780	6.79962640	360.27	357.73	6.48286087	6.48188935	6.48286087	N/A	N/A

C. Constant Prepayment Rate

	1 Month CPR	3 Month CPR	6 Month CPR	12 Month CPR	Life CPR
Deal Totals	4.12%				4.12%

Ending Weighted Average Months to Maturity has been revised

9. Repurchases

		Breaches Of Representations and Warranties	ARM Conversions	Optional Repurchases of Defaulted Loans	Others	Total (1)+(2)+(3)+(4)=(5)
		(1)	(2)	(3)	(4)	(5)
Deal Totals	Count	0	0	0	0	0
	Scheduled Balance	0.00	0.00	0.00	0.00	0.00

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10. Loan Status Report

Delinquency Calculation Method: Mortgage Bankers Association

Deal Totals	Current / Delinquent		Bankruptcy		Foreclosure		REO			Total	
	Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance	Actual Balance	Count	Scheduled Balance
Current	1,682	429,179,855.82	0	0.00	0	0.00	0	0.00	0.00	1,682	429,179,855.82
30 days	8	1,808,422.59	0	0.00	0	0.00	0	0.00	0.00	8	1,808,422.59
60 days	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
90 days	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
120 days	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
150 days	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
180 days	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
181+ days	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
Total	1,690	430,988,278.41	0	0.00	0	0.00	0	0.00	0.00	1,690	430,988,278.41
Current	99.53%	99.58%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	99.53%	99.58%
30 days	0.47%	0.42%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.47%	0.42%
60 days	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
90 days	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
120 days	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
150 days	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
180 days	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
181+ days	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%

11. Delinquency Data

	Totals			Totals			Totals			Totals			Totals	
	Count % Count	Balance % Balance		Count % Count	Balance % Balance		Count % Count	Balance % Balance		Count % Count	Balance % Balance		Count % Count	Balance % Balance
1 Month	8	1,808,422.59	13 Months	0	0.00	25 Months	0	0.00	37 Months	0	0.00	49 Months	0	0.00
	0.47%	0.42%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
2 Months	0	0.00	14 Months	0	0.00	26 Months	0	0.00	38 Months	0	0.00	50 Months	0	0.00
	0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
3 Months	0	0.00	15 Months	0	0.00	27 Months	0	0.00	39 Months	0	0.00	51 Months	0	0.00
	0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
4 Months	0	0.00	16 Months	0	0.00	28 Months	0	0.00	40 Months	0	0.00	52 Months	0	0.00
	0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
5 Months	0	0.00	17 Months	0	0.00	29 Months	0	0.00	41 Months	0	0.00	53 Months	0	0.00
	0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
6 Months	0	0.00	18 Months	0	0.00	30 Months	0	0.00	42 Months	0	0.00	54 Months	0	0.00
	0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
7 Months	0	0.00	19 Months	0	0.00	31 Months	0	0.00	43 Months	0	0.00	55 Months	0	0.00
	0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
8 Months	0	0.00	20 Months	0	0.00	32 Months	0	0.00	44 Months	0	0.00	56 Months	0	0.00
	0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
9 Months	0	0.00	21 Months	0	0.00	33 Months	0	0.00	45 Months	0	0.00	57 Months	0	0.00
	0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
10 Months	0	0.00	22 Months	0	0.00	34 Months	0	0.00	46 Months	0	0.00	58 Months	0	0.00
	0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
11 Months	0	0.00	23 Months	0	0.00	35 Months	0	0.00	47 Months	0	0.00	59 Months	0	0.00
	0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
12 Months	0	0.00	24 Months	0	0.00	36 Months	0	0.00	48 Months	0	0.00	60+ Months	0	0.00
	0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%

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Residential Accredit Loans Inc, 2007-QS5

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12. Loss Mitigation and Servicing Modifications

		Current		1 Payment		2 Payments		3+ Payments		Foreclosure		REO		Total	
	Modification Type	Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance
Deal Totals	Capitalizations	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
	Other Modifications	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00

Modification Type		Payoffs				Repurchases				Liquidations				Total			
		Current Month		Cumulative		Current Month		Cumulative		Current Month		Cumulative		Current Month		Cumulative	
		Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance
Deal Totals	Capitalizations	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
	Other Modifications	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00

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13. Losses and Recoveries

A. Current Cycle Realized Losses

Current Period Realized Losses		Liquidations	Charge-Offs	Servicing Modifications	Bankruptcy Losses	Total
Deal Totals	Loss Count	0	0	0	0	0
	Beginning Aggregate Scheduled Balance	0.00	0.00	0.00	0.00	0.00
	Principal Portion of Loss	0.00	0.00	0.00	0.00	0.00
	Interest Portion of Loss	0.00	0.00	0.00	0.00	0.00
	Total Realized Loss	0.00	0.00	0.00	0.00	0.00

B. Cumulative Realized Losses

Cumulative Realized Losses		Liquidations	Charge-Offs	Servicing Modifications	Bankruptcy Losses	Total
Deal Totals	Loss Count	0	0	0	0	0
	Total Realized Loss	0.00	0.00	0.00	0.00	0.00

C. Subsequent Recoveries

Subsequent Recoveries		Current Period	Cumulative
Deal Totals	Subsequent Recoveries Count	0	0
	Subsequent Recoveries	0.00	0.00
	Net Loss ¹	0.00	0.00
	Net Loss % ²	0.00%	0.00%

¹ Total Realized Loss less Subsequent Recoveries

² Net Loss % of Original Balance

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D. Default Percentages

Default Loss Percentage		1 Month	3 Months	6 Months	12 Months	Life of Deal
	Monthly Default Rate	0.00%				0.00 %
	Constant Default Rate	0.00%				0.00%

1-Month MDR (Current Month) = $\text{SUM}(\text{Beginning Scheduled balances of liquidating loans}) / [\text{SUM}(\text{Beginning Scheduled loan balances}) - \text{SUM}(\text{Scheduled Principal payments})]$

m-Month = 3, 6, 12, months or the life of deal to date

m-Month MDR(over m months in period where n is current month)= $1 - [(1 - \text{MDR}_{n-m+1}) * (1 - \text{MDR}_{n-m+2}) * \dots * (1 - \text{MDR}_{n-1}) * (1 - \text{MDR}_n)]^{(1/m)}$

$\text{CDR}_m = 1 - [(1 - \text{MDR}_m)^{12}]$, where m is number of months in period

E. Special Hazard, Fraud Loss, and Bankruptcy

	Special Hazard Amount	Fraud Loss Amount	Bankruptcy Amount
Deal Totals	4,327,051.00	12,981,152.00	160,089.00

14. Credit Enhancement Report

Reserve Accounts

Description	Source	Beginning Balance	DEPOSITS		WITHDRAWALS		Ending Balance
			Investment Earnings	Other Deposits	Draws	Releases	
CLASS A-2 Class A-2 Yield Maintenance Reserve F	Bear, Stearns & Co., Inc.	0.00	0.00	0.00	0.00	0.00	0.00
CLASS A-9 Class A-9 Yield Maintenance Reserve F	Bear, Stearns & Co., Inc.	0.00	0.00	0.00	0.00	0.00	0.00
CLASS P Class P Reserve Account		100.00	0.00	0.00	100.00	0.00	0.00

Hedge Agreements

Description	Provider	Termination Date	Amount Received From Provider	Amount Paid to Provider
CLASS A-2 Class A-2 Yield Maintenance Agreement	Bear, Stearns & Co., Inc.	08/25/2013	0.00	0.00
CLASS A-9 Class A-9 Yield Maintenance Agreement	Bear, Stearns & Co., Inc.	08/25/2011	0.00	0.00

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15. Distribution Percentages

	Beginning Current Super Senior Percentage	Beginning Current Senior Support Percentage	Beginning Current Senior Percentage	Beginning Current Senior Accelerated Percentage
	0.00000000%		93.25013070%	100.00000000%
	Ending Percentage			
M-1	3.42537978%			
M-2	1.05778480%			
M-3	0.85630420%			
Class M Total:	5.33946878%			
P	0.00000000%			
B-1	0.55408330%			
B-2	0.45334300%			
B-3	0.40297422%			
Class B Total:	1.41040052%			

Ending Percentage uses Beginning Certificate Principal Balance

18. Performance Tests

Current Distribution Date >= Target Distribution	
Current Distribution Date >= Target Distribution Date	False
Current Senior Pct > Initial Senior Percent	
Current Senior Percentage > Original Senior Percentage	False
60+ Dlg Avg Loan Balance / Subordinate Balance	
Dlg Average Loan Balance / Class M and B balance Test	True
60+ Dlg Avg Loan Balance <= 2% of Pool Balance	
Dlg Average Loan Balance Test	True
Sub Balance Test OR 2% Delinquency Test	
Dlg Balance Test	True
Aggregate Realized Loss Pct < Scheduled Loss Pct	
Aggregate Realized Loss Test	True
Sr. Accel. % Trigger - 1st Trigger Event	
1st Senior Accelerated Stepdown Test	True
60+ Dlg Avg Loan Balance <= 4% of Avg Pool Balance	
2nd 60+ Delinquent Average Loan Balance Test	True
Aggregate Realized Loss Pct < Scheduled Loss Pct	
Aggregate Realized Loss Percentage < 2nd Scheduled Loss Percentage	True
Sr. Accel. % Trigger - 2nd Trigger Event	
2nd Senior Accelerated Stepdown Test	True
60+ Delinq Balance OR Aggregate Loss Test	
1st or 2nd Sr. Accel Stepdown Test	True
Senior Accelerated Stepdown Date and Trigger Event	
Senior Accelerated Stepdown Trigger in effect?	False

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B-1, B-2, B-3 BegBal/PoolBal	
Class B-1 Prepayment Distribution Trigger	False
Class B-2 Prepayment Distribution Trigger	False
Class B-3 Prepayment Distribution Trigger	False
Class M-2 Prepayment Distribution Trigger	False
Class M-3 Prepayment Distribution Trigger	False

20. Comments

Comments: Credit Support Depletion Date has not occurred

ERISA Text: Each beneficial owner of any Certificate (or any interest therein) which provides credit enhancement for any other Certificate and is available in book-entry form, including any such Class M Certificate, shall be deemed to have represented, by virtue of its acquisition or holding of such Certificate (or interest therein), that either: a) it is not an employee benefit or other plan subject to the prohibited transaction provision of the Employee Retirement Income Security Act of 1974, as amended('ERISA'), or Section 4975 of the Internal Revenue Code of 1986, as amended (a 'Plan'), or any other person (including an investment manager, a named fiduciary or a trustee of any Plan) acting, directly or indirectly, on behalf of purchasing any Certificate with 'plan assets' of any Plan; or b) (i) the transferee is an insurance company, (ii) the source of funds to be used by it to purchase the Certificates is an 'insurance company general account' (within the meaning of Department of Labor Prohibited Transaction Class Exemption ('PTCE') 95-60), and (iii) the conditions set forth in Section I and III of PTCE 95-60 have been satisfied. Any purported beneficial owner of any such book-entry Certificate (or interest therein) to whom either (a) or (b) above does not apply shall indemnify and hold harmless the Company, the Trustee, the Master Servicer, any Subservicer, and the Trust Fund from and against any and all liabilities, claim, cost or expenses incurred by such parties as a result of its acquisition or holding of such Certificate.



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Residential Accredit Loans, Inc. 2007-QS5
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Cash Flow Received and Uses of Funds

<i>Cash Flow Received</i>	<i>Amount</i>
Principal and Interest Payments	4,077,892.71
Prepayment Premium	0.00
Liquidation and Insurance Proceeds	0.00
Subsequent Recoveries	0.00
Repurchase Proceeds	0.00
Other Deposits/Adjustments (including Derivative Payment)	369.87
Total Deposits	4,078,262.58
<i>Uses of Funds</i>	<i>Amount</i>
Transfer to Certificate Account	4,054,430.03
Reimbursed Advances and Expenses	0.00
Master Servicing Compensation	23,832.54
Derivative Payment	0.00
Total Withdrawals	4,078,262.57
Ending Balance	0.00