

**Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-3**

Distribution Date: 26-Dec-07

ABN AMRO Acct : 724511.1

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

Distribution Count: 10

Closing Date: 28-Feb-07
First Pay. Date: 26-Mar-07
Rated Final Payment Date: 25-Mar-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: Fitch Ratings/Standard & Poor's Ratings
Services/Moody's Investors Service, Inc.

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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 2007-3

**Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-3**

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Lehman XS Trust
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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
1A-A1	525245AA4	63,217,000.00	54,691,966.06	1,847,847.64	0.00	0.00	52,844,118.42	225,291.25	0.00	4.9431300000%
1A-A2	525245AB2	7,343,000.00	6,352,770.72	214,637.60	0.00	0.00	6,138,133.12	26,539.39	0.00	5.0131300000%
1B-A1	525245AC0	151,879,000.00	132,812,572.21	1,185,763.79	0.00	0.00	131,626,808.42	547,091.51	0.00	4.9431300000%
1B-A2	525245AD8	140,000,000.00	122,424,825.75	1,093,020.95	0.00	0.00	121,331,804.80	629,467.65	0.00	6.1700000000%
1B-A3	525245AE6	33,907,000.00	29,650,418.33	264,721.87	0.00	0.00	29,385,696.46	123,867.83	0.00	5.0131300000%
2-A1	525245AF3	190,874,000.00	156,408,836.63	3,249,733.06	0.00	0.00	153,159,103.57	633,863.75	0.00	4.8631300000%
2-A2	525245AG1	79,771,000.00	79,770,999.99	0.00	0.00	0.00	79,770,999.99	328,598.69	0.00	4.9431300000%
2-A3	525245AH9	40,805,000.00	40,804,999.99	0.00	0.00	0.00	40,804,999.99	170,807.35	0.00	5.0231300000%
2-A4	525245AJ5	54,961,000.00	48,878,996.98	573,474.33	0.00	0.00	48,305,522.65	204,197.31	0.00	5.0131300000%
3A-A1	525245AK2	106,980,000.00	91,737,141.95	503,938.89	0.00	0.00	91,233,203.06	535,133.33	0.00	7.0000000000%
3B-A1	525245AL0	103,219,000.00	86,173,298.24	2,082,631.53	0.00	0.00	84,090,666.71	502,677.57	0.00	7.0000000000%
3B-A2	525245AM8	20,253,000.00	16,912,976.79	396,752.25	0.00	0.00	16,516,224.54	91,611.96	0.00	6.5000000000%
3B-A3	525245AN6	20,000,000.00	16,701,700.29	391,796.03	0.00	0.00	16,309,904.26	83,647.68	0.00	6.0100000000%
4A-A1	525245AP1	40,999,000.00	38,586,661.75	222,105.47	0.00	0.00	38,364,556.28	163,772.40	0.00	5.0931300000%
4A-A2	525245AQ9	50,500,000.00	47,528,632.86	273,575.61	0.00	0.00	47,255,057.25	201,724.59	0.00	5.0931300000%
4A-A3	525245AR7	8,260,000.00	7,773,990.24	44,747.21	0.00	0.00	7,729,243.03	32,994.95	0.00	5.0931300000%
4A-A4	525245AS5	11,085,000.00	10,432,770.20	60,051.20	0.00	0.00	10,372,719.00	44,279.55	0.00	5.0931300000%
4A-AIO	525245AT3	110,844,000.00 N	104,322,055.05	0.00	0.00	0.00	103,721,575.56	174,173.83	8,400.00	1.9068700000%
4B-A1	525245AU0	68,416,000.00	62,001,063.06	733,949.72	0.00	0.00	61,267,113.34	263,149.56	0.00	5.0931300000%
4B-A2	525245AV8	7,602,000.00	6,889,208.39	81,552.35	0.00	0.00	6,807,656.04	29,239.69	0.00	5.0931300000%
4B-AIO	525245AW6	76,018,000.00 N	68,890,271.45	0.00	0.00	0.00	68,074,769.38	114,179.56	4,708.90	1.9068700000%
1-M1	525245AX4	5,103,000.00	5,103,000.00	0.00	0.00	0.00	5,103,000.00	21,530.96	0.00	5.0631300000%
1-M2	525245AY2	5,315,000.00	5,315,000.00	0.00	0.00	0.00	5,315,000.00	22,514.03	0.00	5.0831300000%
1-M3	525245AZ9	3,189,000.00	3,189,000.00	0.00	0.00	0.00	3,189,000.00	13,588.14	0.00	5.1131300000%
1-M4	525245BA3	2,126,000.00	2,126,000.00	0.00	0.00	0.00	2,126,000.00	9,218.21	0.00	5.2031300000%
1-M5	525245BU9	2,126,000.00	2,126,000.00	0.00	0.00	0.00	2,126,000.00	9,271.36	0.00	5.2331300000%
1-M6	525245BV7	2,126,000.00	2,126,000.00	0.00	0.00	0.00	2,126,000.00	9,413.10	0.00	5.3131300000%
1-M7	525245BW5	2,976,000.00	2,976,000.00	0.00	0.00	0.00	2,976,000.00	15,582.16	0.00	6.2831300000%
1-M8	525245BX3	4,252,000.00	4,252,000.00	0.00	0.00	0.00	4,252,000.00	22,794.72	0.00	6.4331300000%
2-M1	525245BB1	6,296,000.00	6,295,999.99	0.00	0.00	0.00	6,295,999.99	26,564.56	0.00	5.0631300000%

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

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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
2-M2	525245BC9	5,890,000.00	5,889,999.99	0.00	0.00	0.00	5,889,999.99	24,949.70	0.00	5.0831300000%
2-M3	525245BD7	3,452,000.00	3,451,999.99	0.00	0.00	0.00	3,451,999.99	14,708.77	0.00	5.1131300000%
2-M4	525245BE5	3,046,000.00	3,045,999.99	0.00	0.00	0.00	3,045,999.99	13,207.28	0.00	5.2031300000%
2-M5	525245BF2	3,046,000.00	3,045,999.99	0.00	0.00	0.00	3,045,999.99	13,283.43	0.00	5.2331300000%
2-M6	525245CA2	2,031,000.00	2,030,999.99	0.00	0.00	0.00	2,030,999.99	8,992.47	0.00	5.3131300000%
2-M7	525245CB0	2,031,000.00	2,030,999.99	0.00	0.00	0.00	2,030,999.99	9,787.95	0.00	5.7831300000%
2-M8	525245CC8	2,031,000.00	2,030,999.99	0.00	0.00	0.00	2,030,999.99	10,634.20	0.00	6.2831300000%
2-M9	525245CD6	2,031,000.00	2,030,999.99	0.00	0.00	0.00	2,030,999.99	11,057.32	0.00	6.5331300000%
2-M10	525245CE4	5,077,000.00	5,076,999.99	0.00	0.00	0.00	5,076,999.99	27,640.58	0.00	6.5331300000%
3-M1	525245BG0	4,435,000.00	4,435,000.00	0.00	0.00	0.00	4,435,000.00	21,768.46	0.00	5.8900000000%
3-M2	525245BH8	3,880,000.00	3,880,000.00	0.00	0.00	0.00	3,880,000.00	19,206.00	0.00	5.9400000000%
3-M3	525245BJ4	2,356,000.00	2,356,000.00	0.00	0.00	0.00	2,356,000.00	11,760.37	0.00	5.9900000000%
3-M4	525245BK1	4,158,000.00	4,158,000.00	0.00	0.00	0.00	4,158,000.00	21,586.95	0.00	6.2300000000%
3-M5	525245BL9	1,940,000.00	1,940,000.00	0.00	0.00	0.00	1,940,000.00	10,152.67	0.00	6.2800000000%
3-M6	525245BM7	3,187,000.00	3,187,000.00	0.00	0.00	0.00	3,187,000.00	17,475.38	0.00	6.5800000000%
3-M7	525245BN5	1,386,000.00	1,386,000.00	0.00	0.00	0.00	1,386,000.00	7,877.10	0.00	6.8200000000%
3-M8	525245CF1	2,633,000.00	2,633,000.00	0.00	0.00	0.00	2,633,000.00	15,359.17	0.00	7.0000000000%
4-M1	525245BP0	5,884,000.00	5,884,000.00	0.00	0.00	0.00	5,884,000.00	29,223.87	0.00	5.9600000000%
4-M2	525245BQ8	1,652,000.00	1,652,000.00	0.00	0.00	0.00	1,652,000.00	8,273.77	0.00	6.0100000000%
4-M3	525245BR6	3,097,000.00	3,097,000.00	0.00	0.00	0.00	3,097,000.00	15,897.93	0.00	6.1600000000%
4-M4	525245BS4	1,239,000.00	1,239,000.00	0.00	0.00	0.00	1,239,000.00	6,515.08	0.00	6.3100000000%
4-M5	525245BT2	2,375,000.00	2,375,000.00	0.00	0.00	0.00	2,375,000.00	13,042.71	0.00	6.5900000000%
4-M6	525245CJ3	1,032,000.00	1,032,000.00	0.00	0.00	0.00	1,032,000.00	6,020.00	0.00	7.0000000000%
4-M7	525245CK0	1,032,000.00	1,032,000.00	0.00	0.00	0.00	1,032,000.00	6,020.00	0.00	7.0000000000%
1-X	9ABSAU561	425,266,124.00 N	374,846,617.07	0.00	0.00	0.00	370,240,625.21	328,241.31	328,241.31	N/A
2-X	9ABSAU579	406,221,620.00 N	365,669,492.49	0.00	0.00	0.00	361,846,285.10	485,543.41	485,543.41	N/A
1-P	9ABSAU603	100.00	100.00	0.00	0.00	0.00	100.00	12,212.63	12,212.63	N/A
2-P	9ABSAU611	100.00	100.00	0.00	0.00	0.00	100.00	5,343.00	5,343.00	N/A
3-X	9ABSAU587	277,207,453.00 N	238,272,192.27	0.00	0.00	0.00	234,666,682.07	0.00	(121,776.60)	N/A
4-X	9ABSAU595	206,477,101.00 N	192,826,960.51	0.00	0.00	0.00	191,410,978.93	32,973.52	(99,778.32)	N/A

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**Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-3**

***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-R	9ABSAU660	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
2-R	9ABSAU678	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
3-R	9ABSAU686	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
4-R	9ABSAU694	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
1-LT-R	9ABSAU629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
2-LT-R	9ABSAU637	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
3-LT-R	9ABSAU645	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
4-LT-R	9ABSAU652	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
Total		1,302,501,200.00	1,158,964,030.33	13,220,299.50	0.00	0.00	1,145,743,730.83	6,485,541.67	622,894.33	
Total P&I Payment								19,705,841.17		

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Revised Date: 28-Dec-07

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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 **
1A-A1	525245AA4	63,217,000.00	865.146496354	29.230233007	0.000000000	0.000000000	835.916263347	3.563776358	0.000000000	5.02500000%
1A-A2	525245AB2	7,343,000.00	865.146495983	29.230232875	0.000000000	0.000000000	835.916263108	3.614243497	0.000000000	5.09500000%
1B-A1	525245AC0	151,879,000.00	874.463041039	7.807292582	0.000000000	0.000000000	866.655748458	3.602153754	0.000000000	5.02500000%
1B-A2	525245AD8	140,000,000.00	874.463041071	7.807292500	0.000000000	0.000000000	866.655748571	4.496197500	0.000000000	6.17000000%
1B-A3	525245AE6	33,907,000.00	874.463040965	7.807292594	0.000000000	0.000000000	866.655748371	3.653163948	0.000000000	5.09500000%
2-A1	525245AF3	190,874,000.00	819.435002305	17.025540723	0.000000000	0.000000000	802.409461582	3.320849094	0.000000000	4.94500000%
2-A2	525245AG1	79,771,000.00	999.999999875	0.000000000	0.000000000	0.000000000	999.999999875	4.119275050	0.000000000	5.02500000%
2-A3	525245AH9	40,805,000.00	999.999999755	0.000000000	0.000000000	0.000000000	999.999999755	4.185941674	0.000000000	5.10500000%
2-A4	525245AJ5	54,961,000.00	889.339658667	10.434204800	0.000000000	0.000000000	878.905453867	3.715312858	0.000000000	5.09500000%
3A-A1	525245AK2	106,980,000.00	857.516750327	4.710589736	0.000000000	0.000000000	852.806160591	5.002181062	0.000000000	7.00000000%
3B-A1	525245AL0	103,219,000.00	834.858875207	20.176823356	0.000000000	0.000000000	814.682051851	4.870010076	0.000000000	7.00000000%
3B-A2	525245AM8	20,253,000.00	835.085014072	19.589801511	0.000000000	0.000000000	815.495212561	4.523377277	0.000000000	6.50000000%
3B-A3	525245AN6	20,000,000.00	835.085014500	19.589801500	0.000000000	0.000000000	815.495213000	4.182384000	0.000000000	6.01000000%
4A-A1	525245AP1	40,999,000.00	941.161046611	5.417338716	0.000000000	0.000000000	935.743707895	3.994546208	0.000000000	5.17500000%
4A-A2	525245AQ9	50,500,000.00	941.161046733	5.417338812	0.000000000	0.000000000	935.743707921	3.994546337	0.000000000	5.17500000%
4A-A3	525245AR7	8,260,000.00	941.161046005	5.417337772	0.000000000	0.000000000	935.743708232	3.994546005	0.000000000	5.17500000%
4A-A4	525245AS5	11,085,000.00	941.161046459	5.417338746	0.000000000	0.000000000	935.743707713	3.994546685	0.000000000	5.17500000%
4A-AIO	525245AT3	110,844,000.00 N	941.161046606	0.000000000	0.000000000	0.000000000	935.743707914	1.571341976	0.075782180	N/A
4B-A1	525245AU0	68,416,000.00	906.236305250	10.727749649	0.000000000	0.000000000	895.508555601	3.846316066	0.000000000	5.17500000%
4B-A2	525245AV8	7,602,000.00	906.236304920	10.727749277	0.000000000	0.000000000	895.508555643	3.846315443	0.000000000	5.17500000%
4B-AIO	525245AW6	76,018,000.00 N	906.236305217	0.000000000	0.000000000	0.000000000	895.508555605	1.502006893	0.061944540	N/A
1-M1	525245AX4	5,103,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	4.219274936	0.000000000	5.14500000%
1-M2	525245AY2	5,315,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	4.235941675	0.000000000	5.16500000%
1-M3	525245AZ9	3,189,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	4.260940734	0.000000000	5.19500000%
1-M4	525245BA3	2,126,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	4.335940734	0.000000000	5.28500000%
1-M5	525245BU9	2,126,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	4.360940734	0.000000000	5.31500000%
1-M6	525245BV7	2,126,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	4.427610536	0.000000000	5.39500000%
1-M7	525245BW5	2,976,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	5.235940860	0.000000000	6.36500000%
1-M8	525245BX3	4,252,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	5.360940734	0.000000000	6.51500000%
2-M1	525245BB1	6,296,000.00	999.999998412	0.000000000	0.000000000	0.000000000	999.999998412	4.219275731	0.000000000	5.14500000%

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



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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 **
2-M2	525245BC9	5,890,000.00	999.999998302	0.000000000	0.000000000	0.000000000	999.999998302	4.235942275	0.000000000	5.165000000%
2-M3	525245BD7	3,452,000.00	999.999997103	0.000000000	0.000000000	0.000000000	999.999997103	4.260941483	0.000000000	5.195000000%
2-M4	525245BE5	3,046,000.00	999.999996717	0.000000000	0.000000000	0.000000000	999.999996717	4.335942219	0.000000000	5.285000000%
2-M5	525245BF2	3,046,000.00	999.999996717	0.000000000	0.000000000	0.000000000	999.999996717	4.360942219	0.000000000	5.315000000%
2-M6	525245CA2	2,031,000.00	999.999995076	0.000000000	0.000000000	0.000000000	999.999995076	4.427607090	0.000000000	5.395000000%
2-M7	525245CB0	2,031,000.00	999.999995076	0.000000000	0.000000000	0.000000000	999.999995076	4.819276219	0.000000000	5.865000000%
2-M8	525245CC8	2,031,000.00	999.999995076	0.000000000	0.000000000	0.000000000	999.999995076	5.235942885	0.000000000	6.365000000%
2-M9	525245CD6	2,031,000.00	999.999995076	0.000000000	0.000000000	0.000000000	999.999995076	5.444273757	0.000000000	6.615000000%
2-M10	525245CE4	5,077,000.00	999.999998030	0.000000000	0.000000000	0.000000000	999.999998030	5.444274178	0.000000000	6.615000000%
3-M1	525245BG0	4,435,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	4.908333709	0.000000000	5.890000000%
3-M2	525245BH8	3,880,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	4.950000000	0.000000000	5.940000000%
3-M3	525245BJ4	2,356,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	4.991668081	0.000000000	5.990000000%
3-M4	525245BK1	4,158,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	5.191666667	0.000000000	6.230000000%
3-M5	525245BL9	1,940,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	5.233335052	0.000000000	6.280000000%
3-M6	525245BM7	3,187,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	5.483332287	0.000000000	6.580000000%
3-M7	525245BN5	1,386,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	5.683333333	0.000000000	6.820000000%
3-M8	525245CF1	2,633,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	5.833334599	0.000000000	Fixed
4-M1	525245BP0	5,884,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	4.966667233	0.000000000	Fixed
4-M2	525245BQ8	1,652,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	5.008335351	0.000000000	Fixed
4-M3	525245BR6	3,097,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	5.133332257	0.000000000	Fixed
4-M4	525245BS4	1,239,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	5.258337369	0.000000000	Fixed
4-M5	525245BT2	2,375,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	5.491667368	0.000000000	Fixed
4-M6	525245CJ3	1,032,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	5.833333333	0.000000000	Fixed
4-M7	525245CK0	1,032,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	5.833333333	0.000000000	Fixed
1-X	9ABSAU561	425,266,124.00 N	881.440105185	0.000000000	0.000000000	0.000000000	870.609259274	0.771849182	0.771849182	N/A
2-X	9ABSAU579	406,221,620.00 N	900.172404635	0.000000000	0.000000000	0.000000000	890.760775116	1.195267278	1.195267278	N/A
1-P	9ABSAU603	100.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	122126.300000000	122126.300000000	N/A
2-P	9ABSAU611	100.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	53430.000000000	53430.000000000	N/A
3-X	9ABSAU587	277,207,453.00 N	859.544682841	0.000000000	0.000000000	0.000000000	846.538141491	0.000000000	(0.439297713)	N/A
4-X	9ABSAU595	206,477,101.00 N	933.890293772	0.000000000	0.000000000	0.000000000	927.032479645	0.159695772	(0.483241578)	N/A

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



Revised Date: 28-Dec-07

Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-3

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-R	9ABSAU660	0.00	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	N/A
2-R	9ABSAU678	0.00	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	N/A
3-R	9ABSAU686	0.00	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	N/A
4-R	9ABSAU694	0.00	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	N/A
1-LT-R	9ABSAU629	0.00	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	N/A
2-LT-R	9ABSAU637	0.00	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	N/A
3-LT-R	9ABSAU645	0.00	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	N/A
4-LT-R	9ABSAU652	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 2007-3

Revised Date: 28-Dec-07

Distribution Date: 26-Dec-07
Cash Reconciliation Summary

Pool Source of Funds		Non-Pool Source of Funds	
Interest Summary		Swap Agreement	
Interest Summary		Pool 1	
Scheduled Interest	7,535,410.39	Net Swap due to Administrator	0.00
Fees	567,996.52	Net Swap due to Provider	73,783.45
Remittance Interest	6,967,413.87		
Other Interest Proceeds/Shortfalls		Swap Termination due to Administrator	0.00
Prepayment Penalties	30,664.53	Swap Termination due to Provider	0.00
Other Interest Loss	0.00		
Other Interest Proceeds	0.00	Pool 2	
Non-advancing Interest	0.00	Net Swap due to Administrator	0.00
Net PPIS/Relief Act Shortfall	(391.31)	Net Swap due to Provider	101,692.29
Modification Shortfall	0.00		
Other Interest Proceeds/Shortfalls	30,273.22	Swap Termination due to Administrator	0.00
Interest Adjusted	6,997,687.09	Swap Termination due to Provider	0.00
Fee Summary		Cap Agreement	
Total Servicing Fees	567,996.52		
Total Trustee Fees	0.00	Pool 1 Interest Rate Cap Agreement	0.00
LPMI Fees	0.00	Pool 2 Interest Rate Cap Agreement	0.00
Credit Manager's Fees	0.00		
Misc. Fees / Trust Expense	0.00	Insurance Proceeds	
Insurance Premium	0.00		
Total Fees	567,996.52	Insurance Proceeds	0.00
Advances (Principal & Interest)		FDP Premiums	
Prior Month's Outstanding Advances	N/A		
Current Advances	N/A	FDP Premiums	0.00
Reimbursement of Prior Advances	N/A		
Outstanding Advances	N/A	P&I Due Certificate Holders	
			19,705,841.27

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.



Revised Date: 28-Dec-07

Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-3

Distribution Date: 26-Dec-07
Cash Reconciliation Summary Pool 1A

	Pool 1A	Total
Interest Summary		
Scheduled Interest	444,548.98	444,548.98
Fees	58,926.45	58,926.45
Remittance Interest	385,622.53	385,622.53
Other Interest Proceeds/Shortfalls		
Prepayment Penalties	0.00	0.00
Other Interest Loss		0.00
Other Interest Proceeds	0.00	0.00
Non-advancing Interest	0.00	0.00
Net PPIS/Relief Act Shortfall		0.00
Modification Shortfall	0.00	0.00
Other Interest Proceeds/Shortfalls	0.00	0.00
Interest Adjusted	385,622.53	385,622.53
Principal Summary		
Scheduled Principal Distribution	6,573.11	6,573.11
Curtailments	1,342.01	1,342.01
Prepayments in Full	365,750.00	365,750.00
Liquidation Proceeds	0.00	0.00
Repurchase Proceeds	1,670,000.00	1,670,000.00
Other Principal Proceeds	0.00	0.00
Less Mod Losses	0.00	0.00
Remittance Principal	2,043,665.12	2,043,665.12
Fee Summary		
Total Servicing Fees	58,926.45	58,926.45
Total Trustee Fees	0.00	0.00
LPMI Fees	0.00	0.00
Misc. Fees	0.00	0.00
Total Fees	58,926.45	58,926.45
Beginning Principal Balance	66,267,173.95	66,267,173.95
Ending Principal Balance	64,223,508.83	64,223,508.83
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



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Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-3

Distribution Date: 26-Dec-07
Cash Reconciliation Summary Pool 1B

	Pool 1B	Total
Interest Summary		
Scheduled Interest	2,035,587.53	2,035,587.53
Fees	262,546.95	262,546.95
Remittance Interest	1,773,040.58	1,773,040.58
Other Interest Proceeds/Shortfalls		
Prepayment Penalties	12,212.63	12,212.63
Other Interest Loss		0.00
Other Interest Proceeds	0.00	0.00
Non-advancing Interest	0.00	0.00
Net PPIS/Relief Act Shortfall		0.00
Modification Shortfall	0.00	0.00
Other Interest Proceeds/Shortfalls	12,212.63	12,212.63
Interest Adjusted	1,785,253.21	1,785,253.21
Principal Summary		
Scheduled Principal Distribution	31,824.34	31,824.34
Curtailments	11,098.93	11,098.93
Prepayments in Full	1,909,771.21	1,909,771.21
Liquidation Proceeds	134,214.25	134,214.25
Repurchase Proceeds	394,950.00	394,950.00
Other Principal Proceeds	0.00	0.00
Less Mod Losses	0.00	0.00
Remittance Principal	2,481,858.73	2,481,858.73
Fee Summary		
Total Servicing Fees	262,546.95	262,546.95
Total Trustee Fees	0.00	0.00
LPMI Fees	0.00	0.00
Misc. Fees	0.00	0.00
Total Fees	262,546.95	262,546.95
Beginning Principal Balance	308,579,443.12	308,579,443.12
Ending Principal Balance	306,017,116.38	306,017,116.38
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



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Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-3

Distribution Date: 26-Dec-07
Cash Reconciliation Summary Pool 2

	Pool 2	Total
Interest Summary		
Scheduled Interest	2,205,104.96	2,205,104.96
Fees	84,537.87	84,537.87
Remittance Interest	2,120,567.09	2,120,567.09
Other Interest Proceeds/Shortfalls		
Prepayment Penalties	5,343.00	5,343.00
Other Interest Loss		0.00
Other Interest Proceeds	0.00	0.00
Non-advancing Interest	0.00	0.00
Net PPIS/Relief Act Shortfall		0.00
Modification Shortfall	0.00	0.00
Other Interest Proceeds/Shortfalls	5,343.00	5,343.00
Interest Adjusted	2,125,910.09	2,125,910.09
Principal Summary		
Scheduled Principal Distribution	74,253.26	74,253.26
Curtailments	7,861.73	7,861.73
Prepayments in Full	1,109,090.37	1,109,090.37
Liquidation Proceeds	310,527.35	310,527.35
Repurchase Proceeds	2,286,436.68	2,286,436.68
Other Principal Proceeds	0.00	0.00
Less Mod Losses	0.00	0.00
Remittance Principal	3,788,169.39	3,788,169.39
Fee Summary		
Total Servicing Fees	84,537.87	84,537.87
Total Trustee Fees	0.00	0.00
LPMI Fees	0.00	0.00
Misc. Fees	0.00	0.00
Total Fees	84,537.87	84,537.87
Beginning Principal Balance	365,669,492.49	365,669,492.49
Ending Principal Balance	361,846,285.10	361,846,285.10
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



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Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-3

Distribution Date: 26-Dec-07
Cash Reconciliation Summary Pool 3A

	Pool 3A	Total
Interest Summary		
Scheduled Interest	663,406.91	663,406.91
Fees	34,774.04	34,774.04
Remittance Interest	628,632.87	628,632.87
Other Interest Proceeds/Shortfalls		
Prepayment Penalties	0.00	0.00
Other Interest Loss		0.00
Other Interest Proceeds	0.00	0.00
Non-advancing Interest	0.00	0.00
Net PPIS/Relief Act Shortfall		0.00
Modification Shortfall	0.00	0.00
Other Interest Proceeds/Shortfalls	0.00	0.00
Interest Adjusted	628,632.87	628,632.87
Principal Summary		
Scheduled Principal Distribution	40,590.55	40,590.55
Curtailments	5,723.50	5,723.50
Prepayments in Full	377,180.00	377,180.00
Liquidation Proceeds	20,198.94	20,198.94
Repurchase Proceeds	0.00	0.00
Other Principal Proceeds	0.00	0.00
Less Mod Losses	0.00	0.00
Remittance Principal	443,692.99	443,692.99
Fee Summary		
Total Servicing Fees	34,774.04	34,774.04
Total Trustee Fees	0.00	0.00
LPMI Fees	0.00	0.00
Misc. Fees	0.00	0.00
Total Fees	34,774.04	34,774.04
Beginning Principal Balance	103,139,117.85	103,139,117.85
Ending Principal Balance	102,641,373.80	102,641,373.80
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



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Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-3

Distribution Date: 26-Dec-07
Cash Reconciliation Summary Pool 3B

	Pool 3B	Total
Interest Summary		
Scheduled Interest	894,557.95	894,557.95
Fees	63,157.58	63,157.58
Remittance Interest	831,400.37	831,400.37
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	(391.31)	(391.31)
Modification Shortfall	0.00	0.00
Other Interest Proceeds/Shortfalls	(391.31)	(391.31)
Interest Adjusted	831,009.06	831,009.06
Principal Summary		
Scheduled Principal Distribution	51,110.81	51,110.81
Curtailments	6,495.09	6,495.09
Prepayments in Full	1,404,223.27	1,404,223.27
Liquidation Proceeds	785,499.28	785,499.28
Repurchase Proceeds	562,711.98	562,711.98
Other Principal Proceeds	0.00	0.00
Less Mod Losses	0.00	0.00
Remittance Principal	2,810,040.43	2,810,040.43
Fee Summary		
Total Servicing Fees	63,157.58	63,157.58
Total Trustee Fees	0.00	0.00
LPMI Fees	0.00	0.00
Misc. Fees	0.00	0.00
Total Fees	63,157.58	63,157.58
Beginning Principal Balance	135,133,074.42	135,133,074.42
Ending Principal Balance	132,025,308.27	132,025,308.27
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



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Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-3

Distribution Date: 26-Dec-07
Cash Reconciliation Summary Pool 4A

	Pool 4A	Total
Interest Summary		
Scheduled Interest	774,538.04	774,538.04
Fees	36,235.61	36,235.61
Remittance Interest	738,302.43	738,302.43
Other Interest Proceeds/Shortfalls		
Prepayment Penalties	8,400.00	8,400.00
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	8,400.00	8,400.00
Interest Adjusted	746,702.43	746,702.43
Principal Summary		
Scheduled Principal Distribution	64,154.18	64,154.18
Curtailments	56,351.91	56,351.91
Prepayments in Full	416,664.42	416,664.42
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	537,170.51	537,170.51
Fee Summary		
Total Servicing Fees	36,235.61	36,235.61
Total Trustee Fees	0.00	0.00
LPML Fees	0.00	0.00
Misc. Fees	0.00	0.00
Total Fees	36,235.61	36,235.61
Beginning Principal Balance	115,953,460.89	115,953,460.89
Ending Principal Balance	115,416,290.38	115,416,290.38
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



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Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-3

Distribution Date: 26-Dec-07
Cash Reconciliation Summary Pool 4B

	Pool 4B	Total
Interest Summary		
Scheduled Interest	517,666.02	517,666.02
Fees	27,818.02	27,818.02
Remittance Interest	489,848.00	489,848.00
Other Interest Proceeds/Shortfalls		
Prepayment Penalties	4,708.90	4,708.90
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	4,708.90	4,708.90
Interest Adjusted	494,556.90	494,556.90
Principal Summary		
Scheduled Principal Distribution	31,522.11	31,522.11
Curtailments	2,009.36	2,009.36
Prepayments in Full	741,997.71	741,997.71
Liquidation Proceeds	3,503.58	3,503.58
Repurchase Proceeds	0.00	0.00
Other Principal Proceeds	0.00	0.00
Less Mod Losses	0.00	0.00
Remittance Principal	779,032.76	779,032.76
Fee Summary		
Total Servicing Fees	27,818.02	27,818.02
Total Trustee Fees	0.00	0.00
LPMI Fees	0.00	0.00
Misc. Fees	0.00	0.00
Total Fees	27,818.02	27,818.02
Beginning Principal Balance	76,873,499.62	76,873,499.62
Ending Principal Balance	75,994,688.55	75,994,688.55
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

Distribution Date: 26-Dec-07
Pool Detail and Performance Indicators Total (All Loans)

[illegible]

Legend: (1) 60 Days+, REO, BK, F/C % (3) Condrn: Cum Loss > specified thresholds (5) Defined Benchmark
(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.

Distribution Date: 26-Dec-07
Pool Detail and Performance Indicators Pool 1A

[illegible]

Legend: (1) 60 Days+, REO, BK, F/C % (3) Condrn: Cum Loss > specified thresholds (5) Defined Benchmark
(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.

Distribution Date: 26-Dec-07
Pool Detail and Performance Indicators Pool 1B

[illegible]

Legend: (1) 60 Days+, REO, BK, F/C % (3) Condrn: Cum Loss > specified thresholds (5) Defined Benchmark
(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.



Distribution Date: 26-Dec-07
Pool Detail and Performance Indicators Pool 2

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.



Distribution Date: 26-Dec-07
Pool Detail and Performance Indicators Pool 3A

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.

Distribution Date: 26-Dec-07
Pool Detail and Performance Indicators Pool 3B

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	158,799,177.37	702		3 mo. Rolling Average	13,901,530	134,636,026	10.35%	WAC - Remit Current	7.38%	N/A	7.38%
Cum Scheduled Principal	520,451.49			6 mo. Rolling Average	9,747,256	136,766,556	7.19%	WAC - Remit Original	7.47%	N/A	7.47%
Cum Unscheduled Principal	25,170,192.61			12 mo. Rolling Average	6,316,722	141,877,329	4.64%	WAC - Current	7.94%	N/A	7.94%
Cum Liquidations	1,083,225.00			Loss Levels	Amount	Count		WAC - Original	8.04%	N/A	8.04%
Cum Repurchases	6,297,820.65			3 mo. Cum Loss	297,725.72	3		WAL - Current	347.41	N/A	347.41
				6 mo. Cum loss	297,725.72	3		WAL - Original	356.27	N/A	356.27
				12 mo. Cum Loss	297,725.72	3					
Current	Amount	Count	%								
Beginning Pool	135,133,074.42	613	85.10%					Current Index Rate			N/A
Scheduled Principal	51,110.81		0.03%					Next Index Rate			N/A
Unscheduled Principal	1,410,718.36	5	0.89%								
Liquidations	1,083,225.00	3	0.68%								
Repurchases	562,711.98	3	0.35%								
Ending Pool	132,025,308.27	602	83.14%								
Average Loan Balance	219,311.14										
Current Loss Detail	Amount										
Liquidation	1,083,225.00							Pool Composition			
Realized Loss	297,725.72										
Realized Loss Adjustment	0.00							Properties	Balance	%/Score	
Net Liquidation	785,499.28							Cash Out/Refinance	62,875,326.49		46.35%
								SFR	71,749,342.01		52.90%
								Owner Occupied	101,023,885.35		74.48%
									Min	Max	W A
								FICO	621	817	680.90

Legend: (1) 60 Days+, REO, BK, F/C % (3) Condrn: Cum Loss > specified thresholds (5) Defined Benchmark
(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.

Distribution Date: 26-Dec-07
Pool Detail and Performance Indicators Pool 4A

Pool Detail			
Pool Level Information			
Historical	Amount	Count	
Cut-off Pool Balance	122,479,565.46	631	
Cum Scheduled Principal	628,687.23		
Cum Unscheduled Principal	6,301,587.85		
Cum Liquidations	133,000.00		
Cum Repurchases	3,431,943.73		
Current	Amount	Count	%
Beginning Pool	115,953,460.89	592	94.67%
Scheduled Principal	64,154.18		0.05%
Unscheduled Principal	473,016.33	2	0.39%
Liquidations	0.00	0	0.00%
Repurchases	0.00	0	0.00%
Ending Pool	115,416,290.38	590	94.23%
Average Loan Balance	195,620.83		
Current Loss Detail	Amount		
Liquidation	0.00		
Realized Loss	0.00		
Realized Loss Adjustment	0.00		
Net Liquidation	0.00		

Performance Indicators			
Factors Impacting Principal Payment Rules			
Delinquency Levels	Num	Den	%
3 mo. Rolling Average	9,552,217	115,834,485	8.25%
6 mo. Rolling Average	6,859,738	116,323,647	5.91%
12 mo. Rolling Average	4,241,974	117,598,785	3.65%
Loss Levels	Amount	Count	
3 mo. Cum Loss	0.00	0	
6 mo. Cum loss	11,105.79	1	
12 mo. Cum Loss	11,105.79	1	

Misc/Additional Information			
WA Rates/Life			
	Fixed	Adj	Overall
WAC - Remit Current	7.64%	N/A	7.64%
WAC - Remit Original	7.65%	N/A	7.65%
WAC - Current	8.02%	N/A	8.02%
WAC - Original	8.03%	N/A	8.03%
WAL - Current	345.74	N/A	345.74
WAL - Original	354.84	N/A	354.84
Current Index Rate			N/A
Next Index Rate			N/A
Pool Composition			
Properties	Balance	%	Score
Cash Out/Refinance	48,992,253.44		42.02%
SFR	95,816,366.79		82.18%
Owner Occupied	101,545,995.98		87.09%
	Min	Max	W A
FICO	620	822	655.72

Legend: (1) 60 Days+, REO, BK, F/C % (3) Condrn: Cum Loss > specified thresholds (5) Defined Benchmark
(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.

Distribution Date: 26-Dec-07
Pool Detail and Performance Indicators Pool 4B

[illegible]

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 2007-3**

**Distribution Date: 26-Dec-07
Other Related Information**

		Pool 1A-1B	Pool 2	Pool 3A-3B	Pool 4A-4B
> Delinquency Trigger Event (2)		YES	YES	YES	YES
Delinquency Event Calc (1)	Numerator	38,548,942.41	48,210,630.83	25,906,646.81	17,175,635.29
	Denominator	374,198,903	365,287,815	237,682,078	192,759,278
	Percentage	10.31%	13.21%	10.92%	8.91%
> Loss Trigger Event? (3)		NO	NO	NO	NO
Cumulative Loss	Amount	392,677	35,038	398,378	110,884
	Percentage	0.09%	0.01%	0.14%	0.05%
> Overall Trigger Event?					
Step Down Date					
Distribution Count		10.00	10.00	10.00	10.00
Current Specified Enhancement %(4)		7.81%	11.00%	11.40%	10.25%
Step Down % (5)		13.60%	19.60%	19.30%	19.00%
% of Current Specified Enhancement % (6)		40.00%	35.70%	36.25%	50.00%
> Step Down Date?		NO	NO	NO	NO
Extra Principal		80,468.02	35,038.00	121,385.28	99,778.30
Cumulative Extra Principal		392,677.20	35,038.01	167,986.45	110,884.10
OC Release		0.00	0.00	0.00	0.00
Original OC		1,701,064.00	4,874,659.00	2,772,075.00	3,303,634.00
Target OC		1,701,064.00	4,874,659.00	2,772,075.00	3,303,634.00
Beginning OC		1,701,064.00	4,874,659.00	2,772,075.00	3,303,634.01
OC Amount per PSA		1,620,595.99	4,839,621.00	2,420,298.22	3,203,855.70
Ending OC		1,701,063.99	4,874,659.00	2,541,683.50	3,303,633.99
Mezz Certificates		27,213,000.00	34,930,999.90	23,975,000.00	16,311,000.00
OC Deficiency		0.00	0.00	0.00	0.00

Legend: (1) 60 Days+, REO, BK, F/C % (5) (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)

Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-3

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
1A-A1	Act/360	30	54,691,966.06	4.943130000%	225,291.25	0.00	0.00	225,291.25	225,291.25	0.00	0.00	0.00	0.00	No
1A-A2	Act/360	30	6,352,770.72	5.013130000%	26,539.39	(0.01)	0.00	26,539.39	26,539.39	0.00	0.00	0.00	0.00	No
1B-A1	Act/360	30	132,812,572.21	4.943130000%	547,091.51	0.00	0.00	547,091.51	547,091.51	0.00	0.00	0.00	0.00	No
1B-A2	30/360	30	122,424,825.75	6.170000000%	629,467.65	0.00	0.00	629,467.65	629,467.65	0.00	0.00	0.00	0.00	No
1B-A3	Act/360	30	29,650,418.33	5.013130000%	123,867.83	0.00	0.00	123,867.83	123,867.83	0.00	0.01	0.00	0.00	No
2-A1	Act/360	30	156,408,836.63	4.863130000%	633,863.75	0.00	0.00	633,863.75	633,863.75	0.00	0.00	0.00	0.00	No
2-A2	Act/360	30	79,770,999.99	4.943130000%	328,598.69	0.00	0.00	328,598.69	328,598.69	0.00	0.00	0.00	0.00	No
2-A3	Act/360	30	40,804,999.99	5.023130000%	170,807.35	0.00	0.00	170,807.35	170,807.35	0.00	0.00	0.00	0.00	No
2-A4	Act/360	30	48,878,996.98	5.013130000%	204,197.31	0.00	0.00	204,197.31	204,197.31	0.00	0.00	0.00	0.00	No
3A-A1	30/360	30	91,737,141.95	7.000000000%	535,133.33	0.00	0.00	535,133.33	535,133.33	0.00	0.00	0.00	0.00	No
3B-A1	30/360	30	86,173,298.24	7.000000000%	502,677.57	0.00	0.00	502,677.57	502,677.57	0.00	0.00	0.00	0.00	No
3B-A2	30/360	30	16,912,976.79	6.500000000%	91,611.96	0.00	0.00	91,611.96	91,611.96	0.00	0.00	0.00	0.00	No
3B-A3	30/360	30	16,701,700.29	6.010000000%	83,647.68	0.00	0.00	83,647.68	83,647.68	0.00	0.00	0.00	0.00	No
4A-A1	30/360	30	38,586,661.75	5.093130000%	163,772.40	0.00	0.00	163,772.40	163,772.40	0.00	0.00	0.00	0.00	No
4A-A2	30/360	30	47,528,632.86	5.093130000%	201,724.59	0.00	0.00	201,724.59	201,724.59	0.00	0.00	0.00	0.00	No
4A-A3	30/360	30	7,773,990.24	5.093130000%	32,994.95	0.00	0.00	32,994.95	32,994.95	0.00	0.00	0.00	0.00	No
4A-A4	30/360	30	10,432,770.20	5.093130000%	44,279.55	0.00	0.00	44,279.55	44,279.55	0.00	0.00	0.00	0.00	No
4A-AIO	30/360	30	104,322,055.05	1.906870000%	165,773.83	8,400.00	0.00	165,773.83	174,173.83	0.00	0.00	0.00	0.00	No
4B-A1	30/360	30	62,001,063.06	5.093130000%	263,149.56	0.00	0.00	263,149.56	263,149.56	0.00	0.00	0.00	0.00	No
4B-A2	30/360	30	6,889,208.39	5.093130000%	29,239.69	0.00	0.00	29,239.69	29,239.69	0.00	0.00	0.00	0.00	No
4B-AIO	30/360	30	68,890,271.45	1.906870000%	109,470.66	4,708.90	0.00	109,470.66	114,179.56	0.00	0.00	0.00	0.00	No
1-M1	Act/360	30	5,103,000.00	5.063130000%	21,530.96	0.00	0.00	21,530.96	21,530.96	0.00	0.00	0.00	0.00	No
1-M2	Act/360	30	5,315,000.00	5.083130000%	22,514.03	0.00	0.00	22,514.03	22,514.03	0.00	0.00	0.00	0.00	No
1-M3	Act/360	30	3,189,000.00	5.113130000%	13,588.14	0.00	0.00	13,588.14	13,588.14	0.00	0.00	0.00	0.00	No
1-M4	Act/360	30	2,126,000.00	5.203130000%	9,218.21	0.00	0.00	9,218.21	9,218.21	0.00	0.00	0.00	0.00	No
1-M5	Act/360	30	2,126,000.00	5.233130000%	9,271.36	0.00	0.00	9,271.36	9,271.36	0.00	0.00	0.00	0.00	No
1-M6	Act/360	30	2,126,000.00	5.313130000%	9,413.10	0.00	0.00	9,413.10	9,413.10	0.00	0.00	0.00	0.00	No
1-M7	Act/360	30	2,976,000.00	6.283130000%	15,582.16	0.00	0.00	15,582.16	15,582.16	0.00	0.00	0.00	0.00	No

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

Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-3

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-M8	Act/360	30	4,252,000.00	6.433130000%	22,794.72	0.00	0.00	22,794.72	22,794.72	0.00	0.00	0.00	0.00	No
2-M1	Act/360	30	6,295,999.99	5.063130000%	26,564.56	0.00	0.00	26,564.56	26,564.56	0.00	0.00	0.00	0.00	No
2-M2	Act/360	30	5,889,999.99	5.083130000%	24,949.70	0.00	0.00	24,949.70	24,949.70	0.00	0.00	0.00	0.00	No
2-M3	Act/360	30	3,451,999.99	5.113130000%	14,708.77	0.00	0.00	14,708.77	14,708.77	0.00	0.00	0.00	0.00	No
2-M4	Act/360	30	3,045,999.99	5.203130000%	13,207.28	0.00	0.00	13,207.28	13,207.28	0.00	0.00	0.00	0.00	No
2-M5	Act/360	30	3,045,999.99	5.233130000%	13,283.43	0.00	0.00	13,283.43	13,283.43	0.00	0.00	0.00	0.00	No
2-M6	Act/360	30	2,030,999.99	5.313130000%	8,992.47	0.00	0.00	8,992.47	8,992.47	0.00	0.00	0.00	0.00	No
2-M7	Act/360	30	2,030,999.99	5.783130000%	9,787.95	0.00	0.00	9,787.95	9,787.95	0.00	0.00	0.00	0.00	No
2-M8	Act/360	30	2,030,999.99	6.283130000%	10,634.20	0.00	0.00	10,634.20	10,634.20	0.00	0.00	0.00	0.00	No
2-M9	Act/360	30	2,030,999.99	6.533130000%	11,057.32	0.00	0.00	11,057.32	11,057.32	0.00	0.00	0.00	0.00	No
2-M10	Act/360	30	5,076,999.99	6.533130000%	27,640.58	0.00	0.00	27,640.58	27,640.58	0.00	0.00	0.00	0.00	No
3-M1	30/360	30	4,435,000.00	5.890000000%	21,768.46	0.00	0.00	21,768.46	21,768.46	0.00	0.00	0.00	0.00	No
3-M2	30/360	30	3,880,000.00	5.940000000%	19,206.00	0.00	0.00	19,206.00	19,206.00	0.00	0.00	0.00	0.00	No
3-M3	30/360	30	2,356,000.00	5.990000000%	11,760.37	0.00	0.00	11,760.37	11,760.37	0.00	0.00	0.00	0.00	No
3-M4	30/360	30	4,158,000.00	6.230000000%	21,586.95	0.00	0.00	21,586.95	21,586.95	0.00	0.00	0.00	0.00	No
3-M5	30/360	30	1,940,000.00	6.280000000%	10,152.67	0.00	0.00	10,152.67	10,152.67	0.00	0.00	0.00	0.00	No
3-M6	30/360	30	3,187,000.00	6.580000000%	17,475.38	0.00	0.00	17,475.38	17,475.38	0.00	0.00	0.00	0.00	No
3-M7	30/360	30	1,386,000.00	6.820000000%	7,877.10	0.00	0.00	7,877.10	7,877.10	0.00	0.00	0.00	0.00	No
3-M8	30/360	30	2,633,000.00	7.000000000%	15,359.17	0.00	0.00	15,359.17	15,359.17	0.00	0.00	0.00	0.00	No
4-M1	30/360	30	5,884,000.00	5.960000000%	29,223.87	0.00	0.00	29,223.87	29,223.87	0.00	0.00	0.00	0.00	No
4-M2	30/360	30	1,652,000.00	6.010000000%	8,273.77	0.00	0.00	8,273.77	8,273.77	0.00	0.00	0.00	0.00	No
4-M3	30/360	30	3,097,000.00	6.160000000%	15,897.93	0.00	0.00	15,897.93	15,897.93	0.00	0.00	0.00	0.00	No
4-M4	30/360	30	1,239,000.00	6.310000000%	6,515.08	0.00	0.00	6,515.08	6,515.08	0.00	0.00	0.00	0.00	No
4-M5	30/360	30	2,375,000.00	6.590000000%	13,042.71	0.00	0.00	13,042.71	13,042.71	0.00	0.00	0.00	0.00	No
4-M6	30/360	30	1,032,000.00	7.000000000%	6,020.00	0.00	0.00	6,020.00	6,020.00	0.00	0.00	0.00	0.00	No
4-M7	30/360	30	1,032,000.00	7.000000000%	6,020.00	0.00	0.00	6,020.00	6,020.00	0.00	0.00	0.00	0.00	No
1-X			374,846,617.07	N/A	0.00	328,241.31	0.00	48,230.16	328,241.31	0.00	0.00	0.00	0.00	N/A
1-XS			419,825,804.68	N/A	0.00	328,241.31	0.00	0.00	328,241.31	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 2007-3

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-CX			419,825,804.68	N/A	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
1-SX			419,825,804.68	N/A	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
2-X			365,669,492.49	N/A	0.00	485,543.41	0.00	0.00	485,543.41	0.00	0.00	0.00	0.00	N/A
2-CX			402,310,081.07	N/A	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
2-SX			402,310,081.07	N/A	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
2-XS			402,310,081.07	N/A	0.00	485,543.42	0.00	0.00	485,543.42	0.00	0.00	0.00	0.00	N/A
1-P			100.00	N/A	0.00	12,212.63	0.00	0.00	12,212.63	0.00	0.00	0.00	0.00	N/A
2-P			100.00	N/A	0.00	5,343.00	0.00	0.00	5,343.00	0.00	0.00	0.00	0.00	N/A
3-X			238,272,192.27	N/A	121,776.60	0.00	0.00	169,163.77	0.00	0.00	0.00	0.00	0.00	N/A
4-X			192,826,960.51	N/A	132,751.84	0.00	0.00	143,857.69	32,973.52	0.00	0.00	0.00	0.00	N/A
1-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
2-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
4-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
1-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
2-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
4-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			2,365,894,273.54		5,862,647.34	1,658,233.97	0.00	5,969,370.52	7,299,326.40	0.00	0.01	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 2007-3**

***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
1A-A1	24-Dec-07	26-Nov-07	26-Dec-07	2,671,023.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1A-A2	24-Dec-07	26-Nov-07	26-Dec-07	314,286.54	0.00	0.00	0.01	0.01	0.00	0.00	0.00	0.00
1B-A1	24-Dec-07	26-Nov-07	26-Dec-07	6,435,487.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1B-A2	30-Nov-07	1-Nov-07	1-Dec-07	6,710,990.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1B-A3	24-Dec-07	26-Nov-07	26-Dec-07	1,455,399.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2-A1	24-Dec-07	26-Nov-07	26-Dec-07	7,683,753.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2-A2	24-Dec-07	26-Nov-07	26-Dec-07	3,623,368.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2-A3	24-Dec-07	26-Nov-07	26-Dec-07	1,881,015.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2-A4	24-Dec-07	26-Nov-07	26-Dec-07	2,373,321.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3A-A1	30-Nov-07	1-Nov-07	1-Dec-07	5,717,235.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3B-A1	30-Nov-07	1-Nov-07	1-Dec-07	5,423,117.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3B-A2	30-Nov-07	1-Nov-07	1-Dec-07	988,159.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3B-A3	30-Nov-07	1-Nov-07	1-Dec-07	902,254.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4A-A1	24-Dec-07	1-Nov-07	1-Dec-07	1,819,369.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4A-A2	24-Dec-07	1-Nov-07	1-Dec-07	2,240,985.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4A-A3	24-Dec-07	1-Nov-07	1-Dec-07	366,545.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4A-A4	24-Dec-07	1-Nov-07	1-Dec-07	491,907.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4A-AIO	24-Dec-07	1-Nov-07	1-Dec-07	1,367,315.25	0.00	0.00	0.00	0.00	8,400.00	0.00	0.00	0.00
4B-A1	24-Dec-07	1-Nov-07	1-Dec-07	2,994,569.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4B-A2	24-Dec-07	1-Nov-07	1-Dec-07	332,739.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4B-AIO	24-Dec-07	1-Nov-07	1-Dec-07	943,164.20	0.00	0.00	0.00	0.00	4,708.90	0.00	0.00	0.00
1-M1	24-Dec-07	26-Nov-07	26-Dec-07	236,960.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1-M2	24-Dec-07	26-Nov-07	26-Dec-07	247,702.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1-M3	24-Dec-07	26-Nov-07	26-Dec-07	149,429.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1-M4	24-Dec-07	26-Nov-07	26-Dec-07	101,235.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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⁽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 2007-3**

***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-M5	24-Dec-07	26-Nov-07	26-Dec-07	101,773.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1-M6	24-Dec-07	26-Nov-07	26-Dec-07	103,210.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1-M7	24-Dec-07	26-Nov-07	26-Dec-07	168,851.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1-M8	24-Dec-07	26-Nov-07	26-Dec-07	246,634.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2-M1	24-Dec-07	26-Nov-07	26-Dec-07	292,357.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2-M2	24-Dec-07	26-Nov-07	26-Dec-07	274,499.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2-M3	24-Dec-07	26-Nov-07	26-Dec-07	161,752.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2-M4	24-Dec-07	26-Nov-07	26-Dec-07	145,043.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2-M5	24-Dec-07	26-Nov-07	26-Dec-07	145,815.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2-M6	24-Dec-07	26-Nov-07	26-Dec-07	98,598.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2-M7	24-Dec-07	26-Nov-07	26-Dec-07	106,658.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2-M8	24-Dec-07	26-Nov-07	26-Dec-07	115,234.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2-M9	24-Dec-07	26-Nov-07	26-Dec-07	119,521.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2-M10	24-Dec-07	26-Nov-07	26-Dec-07	298,775.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3-M1	30-Nov-07	1-Nov-07	1-Dec-07	217,684.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3-M2	30-Nov-07	1-Nov-07	1-Dec-07	192,060.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3-M3	30-Nov-07	1-Nov-07	1-Dec-07	117,603.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3-M4	30-Nov-07	1-Nov-07	1-Dec-07	215,869.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3-M5	30-Nov-07	1-Nov-07	1-Dec-07	101,526.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3-M6	30-Nov-07	1-Nov-07	1-Dec-07	174,753.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3-M7	30-Nov-07	1-Nov-07	1-Dec-07	78,771.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3-M8	30-Nov-07	1-Nov-07	1-Dec-07	153,591.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4-M1	30-Nov-07	1-Nov-07	1-Dec-07	292,238.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4-M2	30-Nov-07	1-Nov-07	1-Dec-07	82,737.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4-M3	30-Nov-07	1-Nov-07	1-Dec-07	158,979.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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**Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-3**

***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		
4-M4	30-Nov-07	1-Nov-07	1-Dec-07	65,150.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
4-M5	30-Nov-07	1-Nov-07	1-Dec-07	130,427.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
4-M6	30-Nov-07	1-Nov-07	1-Dec-07	60,200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
4-M7	30-Nov-07	1-Nov-07	1-Dec-07	60,200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
1-X	30-Nov-07	1-Nov-07	1-Dec-07	3,397,741.20	0.00	0.00	0.00	0.00	328,241.31	0.00	0.00	0.00		
1-XS		1-Nov-07	1-Dec-07	3,397,741.20	0.00	0.00	0.00	0.00	328,241.31	0.00	0.00	0.00		
1-CX		1-Nov-07	1-Dec-07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
1-SX		1-Nov-07	1-Dec-07	18,912.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
2-X	30-Nov-07	1-Nov-07	1-Dec-07	4,562,785.03	0.00	0.00	0.00	0.00	485,543.41	0.00	0.00	0.00		
2-CX		1-Nov-07	1-Dec-07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
2-SX		1-Nov-07	1-Dec-07	76,508.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
2-XS		1-Nov-07	1-Dec-07	4,562,785.04	0.00	0.00	0.00	0.00	485,543.42	0.00	0.00	0.00		
1-P	30-Nov-07	1-Nov-07	1-Dec-07	105,290.96	0.00	0.00	0.00	0.00	12,212.63	0.00	0.00	0.00		
2-P	30-Nov-07	1-Nov-07	1-Dec-07	130,282.49	0.00	0.00	0.00	0.00	5,343.00	0.00	0.00	0.00		
3-X	30-Nov-07	1-Nov-07	1-Dec-07	1,210,256.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
4-X	30-Nov-07	1-Nov-07	1-Dec-07	1,319,320.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
1-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		
2-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		
4-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		
1-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		
2-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		
4-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		

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Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-3

Revised Date: 28-Dec-07

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			
Total				80,733,479.07	0.00	0.00	0.01	0.01	1,658,233.98	0.00	0.00	0.00			

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⁽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.



Revised Date: 28-Dec-07

**Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-3**

**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	
1A-A1	63,217,000.00	54,691,966.06	5,889.06	1,825,097.02	16,861.56	10,372,881.60	0.00	0.00	0.00	0.00	52,844,118.42	25-Mar-37	N/A	N/A	
1A-A2	7,343,000.00	6,352,770.72	684.05	211,994.99	1,958.56	1,204,866.86	0.00	0.00	0.00	0.00	6,138,133.12	25-Mar-37	N/A	N/A	
1B-A1	151,879,000.00	132,812,572.21	14,836.27	1,142,187.73	28,739.79	20,252,191.59	0.00	0.00	0.00	0.00	131,626,808.42	25-Mar-37	N/A	N/A	
1B-A2	140,000,000.00	122,424,825.75	13,675.87	1,052,853.14	26,491.94	18,668,195.20	0.00	0.00	0.00	0.00	121,331,804.80	25-Mar-37	N/A	N/A	
1B-A3	33,907,000.00	29,650,418.33	3,312.20	254,993.51	6,416.16	4,521,303.55	0.00	0.00	0.00	0.00	29,385,696.46	25-Mar-37	N/A	N/A	
2-A1	190,874,000.00	156,408,836.63	74,253.26	3,175,479.80	0.00	37,714,896.43	0.00	0.00	0.00	0.00	153,159,103.57	25-Mar-37	N/A	N/A	
2-A2	79,771,000.00	79,770,999.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	79,770,999.99	25-Mar-37	N/A	N/A	
2-A3	40,805,000.00	40,804,999.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	40,804,999.99	25-Mar-37	N/A	N/A	
2-A4	54,961,000.00	48,878,996.98	0.00	573,474.33	0.00	6,655,477.36	0.00	0.00	0.00	0.00	48,305,522.65	25-Mar-37	N/A	N/A	
3A-A1	106,980,000.00	91,737,141.95	40,590.55	463,348.34	0.00	15,746,796.94	0.00	0.00	0.00	0.00	91,233,203.06	25-Mar-37	N/A	N/A	
3B-A1	103,219,000.00	86,173,298.24	36,768.19	2,045,863.34	0.00	19,128,333.28	0.00	0.00	0.00	0.00	84,090,666.71	25-Mar-37	N/A	N/A	
3B-A2	20,253,000.00	16,912,976.79	7,216.38	389,535.87	0.00	3,736,775.46	0.00	0.00	0.00	0.00	16,516,224.54	25-Mar-37	N/A	N/A	
3B-A3	20,000,000.00	16,701,700.29	7,126.24	384,669.79	0.00	3,690,095.75	0.00	0.00	0.00	0.00	16,309,904.26	25-Mar-37	N/A	N/A	
4A-A1	40,999,000.00	38,586,661.75	23,729.36	174,959.37	23,416.74	2,634,443.72	0.00	0.00	0.00	0.00	38,364,556.28	25-Mar-37	N/A	N/A	
4A-A2	50,500,000.00	47,528,632.86	29,228.34	215,503.99	28,843.28	3,244,942.75	0.00	0.00	0.00	0.00	47,255,057.25	25-Mar-37	N/A	N/A	
4A-A3	8,260,000.00	7,773,990.24	4,780.71	35,248.77	4,717.73	530,756.98	0.00	0.00	0.00	0.00	7,729,243.03	25-Mar-37	N/A	N/A	
4A-A4	11,085,000.00	10,432,770.20	6,415.77	47,304.19	6,331.24	712,280.99	0.00	0.00	0.00	0.00	10,372,719.00	25-Mar-37	N/A	N/A	
4A-AIO	110,844,000.00	104,322,055.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	103,721,575.56	25-Mar-37	N/A	N/A	
4B-A1	68,416,000.00	62,001,063.06	28,369.82	672,757.62	32,822.28	7,148,886.67	0.00	0.00	0.00	0.00	61,267,113.34	25-Mar-37	N/A	N/A	
4B-A2	7,602,000.00	6,889,208.39	3,152.29	74,753.03	3,647.03	794,343.95	0.00	0.00	0.00	0.00	6,807,656.04	25-Mar-37	N/A	N/A	
4B-AIO	76,018,000.00	68,890,271.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	68,074,769.38	25-Mar-37	N/A	N/A	
1-M1	5,103,000.00	5,103,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,103,000.00	25-Mar-37	N/A	N/A	
1-M2	5,315,000.00	5,315,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,315,000.00	25-Mar-37	N/A	N/A	
1-M3	3,189,000.00	3,189,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,189,000.00	25-Mar-37	N/A	N/A	
1-M4	2,126,000.00	2,126,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,126,000.00	25-Mar-37	N/A	N/A	
1-M5	2,126,000.00	2,126,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,126,000.00	25-Mar-37	N/A	N/A	
1-M6	2,126,000.00	2,126,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,126,000.00	25-Mar-37	N/A	N/A	
1-M7	2,976,000.00	2,976,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,976,000.00	25-Mar-37	N/A	N/A	



Revised Date: 28-Dec-07

**Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-3**

**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-M8	4,252,000.00	4,252,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,252,000.00	25-Mar-37	N/A	N/A			
2-M1	6,296,000.00	6,295,999.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,295,999.99	25-Mar-37	N/A	N/A			
2-M2	5,890,000.00	5,889,999.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,889,999.99	25-Mar-37	N/A	N/A			
2-M3	3,452,000.00	3,451,999.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,451,999.99	25-Mar-37	N/A	N/A			
2-M4	3,046,000.00	3,045,999.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,045,999.99	25-Mar-37	N/A	N/A			
2-M5	3,046,000.00	3,045,999.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,045,999.99	25-Mar-37	N/A	N/A			
2-M6	2,031,000.00	2,030,999.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,030,999.99	25-Mar-37	N/A	N/A			
2-M7	2,031,000.00	2,030,999.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,030,999.99	25-Mar-37	N/A	N/A			
2-M8	2,031,000.00	2,030,999.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,030,999.99	25-Mar-37	N/A	N/A			
2-M9	2,031,000.00	2,030,999.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,030,999.99	25-Mar-37	N/A	N/A			
2-M10	5,077,000.00	5,076,999.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,076,999.99	25-Mar-37	N/A	N/A			
3-M1	4,435,000.00	4,435,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,435,000.00	25-Mar-37	N/A	N/A			
3-M2	3,880,000.00	3,880,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,880,000.00	25-Mar-37	N/A	N/A			
3-M3	2,356,000.00	2,356,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,356,000.00	25-Mar-37	N/A	N/A			
3-M4	4,158,000.00	4,158,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,158,000.00	25-Mar-37	N/A	N/A			
3-M5	1,940,000.00	1,940,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,940,000.00	25-Mar-37	N/A	N/A			
3-M6	3,187,000.00	3,187,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,187,000.00	25-Mar-37	N/A	N/A			
3-M7	1,386,000.00	1,386,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,386,000.00	25-Mar-37	N/A	N/A			
3-M8	2,633,000.00	2,633,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,633,000.00	25-Mar-37	N/A	N/A			
4-M1	5,884,000.00	5,884,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,884,000.00	25-Mar-37	N/A	N/A			
4-M2	1,652,000.00	1,652,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,652,000.00	25-Mar-37	N/A	N/A			
4-M3	3,097,000.00	3,097,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,097,000.00	25-Mar-37	N/A	N/A			
4-M4	1,239,000.00	1,239,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,239,000.00	25-Mar-37	N/A	N/A			
4-M5	2,375,000.00	2,375,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,375,000.00	25-Mar-37	N/A	N/A			
4-M6	1,032,000.00	1,032,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,032,000.00	25-Mar-37	N/A	N/A			
4-M7	1,032,000.00	1,032,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,032,000.00	25-Mar-37	N/A	N/A			
1-X	425,266,124.00	374,846,617.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	370,240,625.21	25-Mar-37	N/A	N/A			
1-XS	425,266,124.00	419,825,804.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	419,825,804.68	25-Mar-37	N/A	N/A			



Revised Date: 28-Dec-07

**Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-3**

***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-CX	425,266,124.00	419,825,804.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	419,825,804.68	25-Mar-37	N/A	N/A			
1-SX	425,266,124.00	419,825,804.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	419,825,804.68	25-Mar-37	N/A	N/A			
2-X	406,221,620.00	365,669,492.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	361,846,285.10	25-Mar-37	N/A	N/A			
2-CX	406,221,620.00	402,310,081.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	402,310,081.07	25-Mar-37	N/A	N/A			
2-SX	406,221,620.00	402,310,081.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	402,310,081.07	25-Mar-37	N/A	N/A			
2-XS	406,221,620.00	402,310,081.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	402,310,081.07	25-Mar-37	N/A	N/A			
1-P	100.00	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	25-Mar-37	N/A	N/A			
2-P	100.00	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	25-Mar-37	N/A	N/A			
3-X	277,207,453.00	238,272,192.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	234,666,682.07	25-Mar-37	N/A	N/A			
4-X	206,477,101.00	192,826,960.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	191,410,978.93	25-Mar-37	N/A	N/A			
1-R	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25-Mar-37	N/A	N/A			
2-R	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25-Mar-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-Mar-37	N/A	N/A			
4-R	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25-Mar-37	N/A	N/A			
1-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-Mar-37	N/A	N/A			
2-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-Mar-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-Mar-37	N/A	N/A			
4-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-Mar-37	N/A	N/A			
Total	2,521,166,060.00	2,365,894,273.54	300,028.36	12,740,024.83	180,246.31	156,757,469.08	0.00	0.00	0.00	0.00	2,352,673,974.04						

**Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-3**

***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
1A-A1	525245AA4	AAA	Aaa	NR	AAA				
1A-A2	525245AB2	AAA	Aaa	NR	AAA				
1B-A1	525245AC0	AAA	Aaa	NR	AAA				
1B-A2	525245AD8	AAA	Aaa	NR	AAA				
1B-A3	525245AE6	AAA	Aaa	NR	AAA				
2-A1	525245AF3	NR	Aaa	NR	AAA				
2-A2	525245AG1	NR	Aaa	NR	AAA				
2-A3	525245AH9	NR	Aaa	NR	AAA				
2-A4	525245AJ5	NR	Aaa	NR	AAA				AA- 16-Nov-07
3A-A1	525245AK2	NR	Aaa	NR	AAA				
3B-A1	525245AL0	NR	Aaa	NR	AAA				
3B-A2	525245AM8	NR	Aaa	NR	AAA				
3B-A3	525245AN6	NR	Aaa	NR	AAA				
4A-A1	525245AP1	AAA	Aaa	NR	NR				
4A-A2	525245AQ9	AAA	Aaa	NR	NR				
4A-A3	525245AR7	AAA	Aaa	NR	NR				
4A-A4	525245AS5	AAA	Aaa	NR	NR				
4A-AIO	525245AT3	AAA	Aaa	NR	NR				
4B-A1	525245AU0	AAA	Aaa	NR	NR				
4B-A2	525245AV8	AAA	Aaa	NR	NR				
4B-AIO	525245AW6	AAA	Aaa	NR	NR				
1-M1	525245AX4	AA+	Aa1	NR	AA+				
1-M2	525245AY2	AA+	Aa2	NR	AA				
1-M3	525245AZ9	AA+	Aa3	NR	AA-				
1-M4	525245BA3	AA	A1	NR	A+				
1-M5	525245BU9	AA-	A2	NR	A				

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 2007-3**

***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-M6	525245BV7	A+	A3	NR	A-				
1-M7	525245BW5	A-	Baa2	NR	BBB+				
1-M8	525245BX3	BBB-	NR	NR	BBB-				
2-M1	525245BB1	NR	Aa1	NR	AA+				A 16-Nov-07
2-M2	525245BC9	NR	Aa2	NR	AA				BBB 16-Nov-07
2-M3	525245BD7	NR	Aa3	NR	AA				BBB 16-Nov-07
2-M4	525245BE5	NR	A1	NR	AA				BBB- 16-Nov-07
2-M5	525245BF2	NR	A2	NR	A+				BB- 16-Nov-07
2-M6	525245CA2	NR	A3	NR	A+				B+ 16-Nov-07
2-M7	525245CB0	NR	Baa1	NR	A				B 16-Nov-07
2-M8	525245CC8	NR	#N/A	NR	A-		Baa2 16-Mar-07		B- 16-Nov-07
2-M9	525245CD6	NR	Baa3	NR	BBB+				B- 16-Nov-07
2-M10	525245CE4	NR	NR	NR	BBB-				B- 16-Nov-07
3-M1	525245BG0	NR	Aa1	NR	AA+				
3-M2	525245BH8	NR	Aa2	NR	AA+				AA 16-Nov-07
3-M3	525245BJ4	NR	Aa3	NR	AA				A+ 16-Nov-07
3-M4	525245BK1	NR	A2	NR	AA-				BBB- 16-Nov-07
3-M5	525245BL9	NR	A3	NR	A+				BB 16-Nov-07
3-M6	525245BM7	NR	NR	NR	A				B+ 16-Nov-07
3-M7	525245BN5	NR	NR	NR	BBB+				B 16-Nov-07
3-M8	525245CF1	NR	NR	NR	BBB-				B- 16-Nov-07
4-M1	525245BP0	AA+	Aa2	NR	AA				
4-M2	525245BQ8	AA+	Aa3	NR	AA-				
4-M3	525245BR6	AA-	A2	NR	A				
4-M4	525245BS4	A+	A3	NR	A-				BBB+ 16-Nov-07
4-M5	525245BT2	A-	NR	NR	BBB		Baa2 16-Mar-07		BB+ 16-Nov-07

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 2007-3**

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

Class	CUSIP	----- Original Ratings -----				----- Ratings Change / Change Date ⁽¹⁾ -----			
		Fitch	Moody's	DBRS	S&P	Fitch	Moody's	DBRS	S&P
4-M6	525245CJ3	A-	Baa3	NR	BBB				BB 16-Nov-07
4-M7	525245CK0	BBB+	NR	NR	BBB-				BB- 16-Nov-07
1-P	9ABSAU603	NR	NR	NR	NR				
2-P	9ABSAU611	NR	NR	NR	NR				
1-X	9ABSAU561	NR	NR	NR	NR				
2-X	9ABSAU579	NR	NR	NR	NR				
3-X	9ABSAU587	NR	NR	NR	NR				
4-X	9ABSAU595	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 2007-3**

**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
Total (All Loans)														
26-Dec-07	4,037	963,445,182	161	44,149,670	100	26,924,086	34	11,219,606	30	7,263,241	258	82,762,300	81	22,400,486
26-Nov-07	4,157	995,665,420	162	44,210,002	104	31,468,343	31	8,949,173	28	6,210,705	203	65,465,509	67	19,646,109
25-Oct-07	4,294	1,031,182,624	156	45,739,335	81	24,681,067	23	7,037,419	22	4,396,110	173	54,148,165	39	12,819,669
25-Sep-07	4,435	1,071,518,720	125	36,092,376	72	19,880,104	9	2,793,894	15	2,815,889	150	47,580,962	28	9,648,259
27-Aug-07	4,545	1,103,556,908	111	28,975,409	71	20,569,854	7	1,484,203	19	3,226,202	117	39,093,014	11	3,458,345
25-Jul-07	4,681	1,137,334,077	110	31,513,819	50	13,940,572	39	12,757,082	7	858,318	53	18,987,208	2	396,049
25-Jun-07	4,801	1,169,624,637	101	28,997,382	37	12,233,420	5	1,606,036	7	858,523	58	20,869,692	3	816,115
25-May-07	4,952	1,214,900,635	77	22,432,562	41	14,793,017	2	215,095	3	263,967	16	5,684,588	0	0
25-Apr-07	5,089	1,251,759,059	60	19,053,448	16	5,446,958	0	0	1	100,273	1	404,000	0	0
26-Mar-07	5,203	1,287,228,097	40	11,223,706	0	0	0	0	0	0	0	0	0	0

Total (All Loans)														
26-Dec-07	85.88%	83.19%	3.42%	3.81%	2.13%	2.32%	0.72%	0.97%	0.64%	0.63%	5.49%	7.15%	1.72%	1.93%
26-Nov-07	87.48%	84.98%	3.41%	3.77%	2.19%	2.69%	0.65%	0.76%	0.59%	0.53%	4.27%	5.59%	1.41%	1.68%
25-Oct-07	89.68%	87.39%	3.26%	3.88%	1.69%	2.09%	0.48%	0.60%	0.46%	0.37%	3.61%	4.59%	0.81%	1.09%
25-Sep-07	91.75%	90.02%	2.59%	3.03%	1.49%	1.67%	0.19%	0.23%	0.31%	0.24%	3.10%	4.00%	0.58%	0.81%
27-Aug-07	93.12%	91.94%	2.27%	2.41%	1.45%	1.71%	0.14%	0.12%	0.39%	0.27%	2.40%	3.26%	0.23%	0.29%
25-Jul-07	94.72%	93.55%	2.23%	2.59%	1.01%	1.15%	0.79%	1.05%	0.14%	0.07%	1.07%	1.56%	0.04%	0.03%
25-Jun-07	95.79%	94.71%	2.02%	2.35%	0.74%	0.99%	0.10%	0.13%	0.14%	0.07%	1.16%	1.69%	0.06%	0.07%
25-May-07	97.27%	96.55%	1.51%	1.78%	0.81%	1.18%	0.04%	0.02%	0.06%	0.02%	0.31%	0.45%	0.00%	0.00%
25-Apr-07	98.49%	98.04%	1.16%	1.49%	0.31%	0.43%	0.00%	0.00%	0.02%	0.01%	0.02%	0.03%	0.00%	0.00%
26-Mar-07	99.24%	99.14%	0.76%	0.86%	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 2007-3**

**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 1A														
26-Dec-07	199	51,643,926	6	1,654,101	6	1,332,110	2	1,183,000	2	924,750	14	5,509,818	8	1,975,803
26-Nov-07	205	53,406,941	7	1,596,352	2	783,395	2	1,183,000	2	924,750	15	5,530,191	9	2,842,545
25-Oct-07	213	55,557,977	4	1,296,523	5	2,149,661	1	679,500	1	267,750	13	4,518,006	7	2,208,909
25-Sep-07	220	57,188,586	8	2,927,050	2	1,309,500	0	0	0	0	15	4,413,236	5	1,951,766
27-Aug-07	229	59,861,951	5	2,430,845	4	817,200	0	0	0	0	14	4,808,115	1	417,022
25-Jul-07	234	61,216,833	5	1,447,200	4	1,057,400	9	3,347,698	0	0	4	1,794,905	0	0
25-Jun-07	246	64,319,331	6	1,801,692	7	2,808,672	0	0	0	0	5	2,220,157	0	0
25-May-07	261	68,465,352	8	3,617,950	3	1,115,907	0	0	0	0	0	0	0	0
25-Apr-07	273	73,113,499	4	1,376,155	0	0	0	0	0	0	0	0	0	0
26-Mar-07	278	74,544,080	1	520,000	0	0	0	0	0	0	0	0	0	0

Pool 1A														
26-Dec-07	83.97%	80.41%	2.53%	2.58%	2.53%	2.07%	0.84%	1.84%	0.84%	1.44%	5.91%	8.58%	3.38%	3.08%
26-Nov-07	84.71%	80.59%	2.89%	2.41%	0.83%	1.18%	0.83%	1.79%	0.83%	1.40%	6.20%	8.35%	3.72%	4.29%
25-Oct-07	87.30%	83.32%	1.64%	1.94%	2.05%	3.22%	0.41%	1.02%	0.41%	0.40%	5.33%	6.78%	2.87%	3.31%
25-Sep-07	88.00%	84.36%	3.20%	4.32%	0.80%	1.93%	0.00%	0.00%	0.00%	0.00%	6.00%	6.51%	2.00%	2.88%
27-Aug-07	90.51%	87.60%	1.98%	3.56%	1.58%	1.20%	0.00%	0.00%	0.00%	0.00%	5.53%	7.04%	0.40%	0.61%
25-Jul-07	91.41%	88.90%	1.95%	2.10%	1.56%	1.54%	3.52%	4.86%	0.00%	0.00%	1.56%	2.61%	0.00%	0.00%
25-Jun-07	93.18%	90.40%	2.27%	2.53%	2.65%	3.95%	0.00%	0.00%	0.00%	0.00%	1.89%	3.12%	0.00%	0.00%
25-May-07	95.96%	93.53%	2.94%	4.94%	1.10%	1.52%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
25-Apr-07	98.56%	98.15%	1.44%	1.85%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
26-Mar-07	99.64%	99.31%	0.36%	0.69%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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**Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-3**

**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 1B														
26-Dec-07	971	263,218,458	25	8,709,327	17	6,168,182	6	2,006,331	2	963,000	55	18,409,036	18	6,542,781
26-Nov-07	997	271,894,436	25	8,724,789	22	7,294,389	5	1,473,825	1	342,000	42	14,417,591	12	4,432,413
25-Oct-07	1,021	279,119,162	32	10,127,886	9	2,602,999	3	895,251	3	739,605	37	13,010,861	11	4,335,374
25-Sep-07	1,060	290,683,243	17	4,759,216	17	4,630,439	2	760,000	3	739,743	26	10,110,516	7	2,602,630
27-Aug-07	1,083	297,128,394	22	5,766,087	13	4,820,453	0	0	2	554,600	25	9,357,495	4	1,243,369
25-Jul-07	1,121	307,129,644	17	6,214,476	9	2,552,921	8	3,263,149	0	0	12	4,731,560	0	0
25-Jun-07	1,144	313,373,391	16	4,967,991	7	2,827,099	1	711,000	0	0	14	5,169,214	1	420,000
25-May-07	1,179	325,275,777	16	4,853,748	4	1,867,900	0	0	0	0	9	3,562,898	0	0
25-Apr-07	1,215	334,410,693	9	3,102,050	9	3,563,000	0	0	0	0	0	0	0	0
26-Mar-07	1,241	340,386,973	13	4,374,752	0	0	0	0	0	0	0	0	0	0

Pool 1B														
26-Dec-07	88.76%	86.01%	2.29%	2.85%	1.55%	2.02%	0.55%	0.66%	0.18%	0.31%	5.03%	6.02%	1.65%	2.14%
26-Nov-07	90.31%	88.11%	2.26%	2.83%	1.99%	2.36%	0.45%	0.48%	0.09%	0.11%	3.80%	4.67%	1.09%	1.44%
25-Oct-07	91.49%	89.80%	2.87%	3.26%	0.81%	0.84%	0.27%	0.29%	0.27%	0.24%	3.32%	4.19%	0.99%	1.39%
25-Sep-07	93.64%	92.49%	1.50%	1.51%	1.50%	1.47%	0.18%	0.24%	0.27%	0.24%	2.30%	3.22%	0.62%	0.83%
27-Aug-07	94.26%	93.18%	1.91%	1.81%	1.13%	1.51%	0.00%	0.00%	0.17%	0.17%	2.18%	2.93%	0.35%	0.39%
25-Jul-07	96.06%	94.82%	1.46%	1.92%	0.77%	0.79%	0.69%	1.01%	0.00%	0.00%	1.03%	1.46%	0.00%	0.00%
25-Jun-07	96.70%	95.70%	1.35%	1.52%	0.59%	0.86%	0.08%	0.22%	0.00%	0.00%	1.18%	1.58%	0.08%	0.13%
25-May-07	97.60%	96.94%	1.32%	1.45%	0.33%	0.56%	0.00%	0.00%	0.00%	0.00%	0.75%	1.06%	0.00%	0.00%
25-Apr-07	98.54%	98.05%	0.73%	0.91%	0.73%	1.04%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
26-Mar-07	98.96%	98.73%	1.04%	1.27%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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**Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-3**

**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 2														
26-Dec-07	1,107	286,834,748	61	18,182,948	32	9,424,428	14	4,814,612	14	3,589,024	97	31,252,809	30	7,747,718
26-Nov-07	1,148	297,492,216	60	18,381,271	41	12,997,725	12	3,288,828	15	3,554,151	74	24,063,368	21	5,891,933
25-Oct-07	1,195	310,687,742	63	19,652,628	35	11,016,635	7	2,214,875	8	1,403,100	62	20,483,556	10	2,889,132
25-Sep-07	1,248	326,947,710	47	14,829,271	24	7,717,190	4	1,255,004	8	1,295,654	54	17,227,596	8	2,577,451
27-Aug-07	1,284	338,927,942	38	10,997,810	26	8,160,758	1	179,131	11	1,885,523	38	12,279,792	4	1,447,800
25-Jul-07	1,321	350,907,915	42	12,705,859	12	4,153,368	13	4,016,623	6	815,573	19	5,887,868	1	292,500
25-Jun-07	1,361	362,667,996	30	9,070,653	12	3,947,628	1	404,000	6	815,745	21	6,802,640	1	292,500
25-May-07	1,399	375,480,721	31	8,638,643	14	3,384,535	0	0	2	163,762	5	1,770,832	0	0
25-Apr-07	1,447	388,859,354	18	4,179,984	4	1,367,123	0	0	0	0	1	404,000	0	0
26-Mar-07	1,478	400,236,298	6	2,073,783	0	0	0	0	0	0	0	0	0	0

Pool 2														
26-Dec-07	81.70%	79.27%	4.50%	5.03%	2.36%	2.60%	1.03%	1.33%	1.03%	0.99%	7.16%	8.64%	2.21%	2.14%
26-Nov-07	83.73%	81.36%	4.38%	5.03%	2.99%	3.55%	0.88%	0.90%	1.09%	0.97%	5.40%	6.58%	1.53%	1.61%
25-Oct-07	86.59%	84.35%	4.57%	5.34%	2.54%	2.99%	0.51%	0.60%	0.58%	0.38%	4.49%	5.56%	0.72%	0.78%
25-Sep-07	89.59%	87.92%	3.37%	3.99%	1.72%	2.08%	0.29%	0.34%	0.57%	0.35%	3.88%	4.63%	0.57%	0.69%
27-Aug-07	91.58%	90.65%	2.71%	2.94%	1.85%	2.18%	0.07%	0.05%	0.78%	0.50%	2.71%	3.28%	0.29%	0.39%
25-Jul-07	93.42%	92.64%	2.97%	3.35%	0.85%	1.10%	0.92%	1.06%	0.42%	0.22%	1.34%	1.55%	0.07%	0.08%
25-Jun-07	95.04%	94.44%	2.09%	2.36%	0.84%	1.03%	0.07%	0.11%	0.42%	0.21%	1.47%	1.77%	0.07%	0.08%
25-May-07	96.42%	96.42%	2.14%	2.22%	0.96%	0.87%	0.00%	0.00%	0.14%	0.04%	0.34%	0.45%	0.00%	0.00%
25-Apr-07	98.44%	98.49%	1.22%	1.06%	0.27%	0.35%	0.00%	0.00%	0.00%	0.00%	0.07%	0.10%	0.00%	0.00%
26-Mar-07	99.60%	99.48%	0.40%	0.52%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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**Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-3**

**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 3A														
26-Dec-07	359	83,953,290	20	4,610,852	16	3,828,843	4	963,938	5	724,579	26	7,771,090	2	788,781
26-Nov-07	372	86,622,480	22	5,046,902	8	1,773,181	5	1,268,094	3	247,646	22	7,317,736	3	863,080
25-Oct-07	387	89,953,546	13	2,935,734	11	2,393,415	3	965,000	3	402,507	18	5,929,212	2	778,250
25-Sep-07	397	92,214,881	15	3,068,419	8	1,861,521	1	304,000	2	377,478	17	6,312,966	0	0
27-Aug-07	412	95,052,147	13	2,924,777	8	2,531,836	3	614,551	2	280,382	11	4,291,842	0	0
25-Jul-07	426	97,848,105	14	4,006,413	8	1,660,903	1	146,899	0	0	7	3,452,768	0	0
25-Jun-07	442	102,310,731	12	2,691,377	1	348,000	2	247,036	0	0	6	3,352,700	0	0
25-May-07	458	106,989,657	8	1,948,082	6	3,099,599	0	0	1	100,205	0	0	0	0
25-Apr-07	473	110,872,198	9	3,608,599	0	0	0	0	1	100,273	0	0	0	0
26-Mar-07	486	116,663,050	1	100,341	0	0	0	0	0	0	0	0	0	0

Pool 3A														
26-Dec-07	83.10%	81.79%	4.63%	4.49%	3.70%	3.73%	0.93%	0.94%	1.16%	0.71%	6.02%	7.57%	0.46%	0.77%
26-Nov-07	85.52%	83.99%	5.06%	4.89%	1.84%	1.72%	1.15%	1.23%	0.69%	0.24%	5.06%	7.10%	0.69%	0.84%
25-Oct-07	88.56%	87.03%	2.97%	2.84%	2.52%	2.32%	0.69%	0.93%	0.69%	0.39%	4.12%	5.74%	0.46%	0.75%
25-Sep-07	90.23%	88.55%	3.41%	2.95%	1.82%	1.79%	0.23%	0.29%	0.45%	0.36%	3.86%	6.06%	0.00%	0.00%
27-Aug-07	91.76%	89.93%	2.90%	2.77%	1.78%	2.40%	0.67%	0.58%	0.45%	0.27%	2.45%	4.06%	0.00%	0.00%
25-Jul-07	93.42%	91.35%	3.07%	3.74%	1.75%	1.55%	0.22%	0.14%	0.00%	0.00%	1.54%	3.22%	0.00%	0.00%
25-Jun-07	95.46%	93.91%	2.59%	2.47%	0.22%	0.32%	0.43%	0.23%	0.00%	0.00%	1.30%	3.08%	0.00%	0.00%
25-May-07	96.83%	95.41%	1.69%	1.74%	1.27%	2.76%	0.00%	0.00%	0.21%	0.09%	0.00%	0.00%	0.00%	0.00%
25-Apr-07	97.93%	96.76%	1.86%	3.15%	0.00%	0.00%	0.00%	0.00%	0.21%	0.09%	0.00%	0.00%	0.00%	0.00%
26-Mar-07	99.79%	99.91%	0.21%	0.09%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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**Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-3**

**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 3B														
26-Dec-07	525	110,763,428	22	5,020,331	11	3,406,412	1	264,567	1	65,513	33	10,505,831	9	1,999,227
26-Nov-07	539	114,452,808	23	5,938,031	14	3,943,385	2	476,805	1	65,556	25	7,811,439	9	2,445,051
25-Oct-07	561	120,752,108	20	5,276,783	13	4,642,949	0	0	4	985,600	16	3,410,242	6	1,682,015
25-Sep-07	577	124,818,665	20	6,361,391	6	1,141,988	0	0	0	0	17	3,873,771	5	1,589,763
27-Aug-07	593	129,872,791	10	2,213,471	10	2,097,265	2	380,855	1	59,778	13	3,612,396	0	0
25-Jul-07	607	133,059,690	17	3,586,302	6	1,972,841	6	1,247,512	0	0	4	802,776	0	0
25-Jun-07	622	137,102,206	17	5,616,563	7	1,401,139	0	0	0	0	5	1,067,108	0	0
25-May-07	644	143,556,877	9	1,913,165	5	1,919,437	1	148,000	0	0	0	0	0	0
25-Apr-07	661	146,780,647	10	3,720,713	1	148,000	0	0	0	0	0	0	0	0
26-Mar-07	683	154,387,894	2	412,208	0	0	0	0	0	0	0	0	0	0

Pool 3B														
26-Dec-07	87.21%	83.90%	3.65%	3.80%	1.83%	2.58%	0.17%	0.20%	0.17%	0.05%	5.48%	7.96%	1.50%	1.51%
26-Nov-07	87.93%	84.70%	3.75%	4.39%	2.28%	2.92%	0.33%	0.35%	0.16%	0.05%	4.08%	5.78%	1.47%	1.81%
25-Oct-07	90.48%	88.30%	3.23%	3.86%	2.10%	3.40%	0.00%	0.00%	0.65%	0.72%	2.58%	2.49%	0.97%	1.23%
25-Sep-07	92.32%	90.59%	3.20%	4.62%	0.96%	0.83%	0.00%	0.00%	0.00%	0.00%	2.72%	2.81%	0.80%	1.15%
27-Aug-07	94.28%	93.95%	1.59%	1.60%	1.59%	1.52%	0.32%	0.28%	0.16%	0.04%	2.07%	2.61%	0.00%	0.00%
25-Jul-07	94.84%	94.59%	2.66%	2.55%	0.94%	1.40%	0.94%	0.89%	0.00%	0.00%	0.63%	0.57%	0.00%	0.00%
25-Jun-07	95.55%	94.43%	2.61%	3.87%	1.08%	0.97%	0.00%	0.00%	0.00%	0.00%	0.77%	0.73%	0.00%	0.00%
25-May-07	97.72%	97.30%	1.37%	1.30%	0.76%	1.30%	0.15%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
25-Apr-07	98.36%	97.43%	1.49%	2.47%	0.15%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
26-Mar-07	99.71%	99.73%	0.29%	0.27%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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**Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-3**

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Pool 4A														
26-Dec-07	525	100,980,392	14	3,427,202	11	1,464,931	4	1,085,574	5	929,582	22	5,983,075	9	1,545,535
26-Nov-07	537	104,156,625	12	1,767,635	8	2,061,457	3	787,912	5	1,009,757	20	4,903,512	7	1,266,562
25-Oct-07	549	105,908,486	10	2,606,465	5	1,374,442	6	1,416,443	3	597,549	20	4,230,320	0	0
25-Sep-07	555	107,787,979	10	2,392,506	12	2,352,595	2	474,890	2	403,014	14	3,076,749	0	0
27-Aug-07	562	110,002,345	15	2,818,409	7	1,471,726	1	309,666	3	445,919	9	1,879,190	0	0
25-Jul-07	574	112,212,671	12	2,722,739	8	1,526,784	0	0	1	42,745	2	518,499	0	0
25-Jun-07	584	114,024,205	15	3,440,165	1	165,682	0	0	1	42,778	3	702,717	0	0
25-May-07	603	117,740,943	2	518,499	2	350,133	0	0	0	0	0	0	0	0
25-Apr-07	605	118,160,531	3	592,275	0	0	0	0	0	0	0	0	0	0
26-Mar-07	617	119,682,555	13	2,625,481	0	0	0	0	0	0	0	0	0	0

Pool 4A														
26-Dec-07	88.98%	87.49%	2.37%	2.97%	1.86%	1.27%	0.68%	0.94%	0.85%	0.81%	3.73%	5.18%	1.53%	1.34%
26-Nov-07	90.71%	89.83%	2.03%	1.52%	1.35%	1.78%	0.51%	0.68%	0.84%	0.87%	3.38%	4.23%	1.18%	1.09%
25-Oct-07	92.58%	91.20%	1.69%	2.24%	0.84%	1.18%	1.01%	1.22%	0.51%	0.51%	3.37%	3.64%	0.00%	0.00%
25-Sep-07	93.28%	92.53%	1.68%	2.05%	2.02%	2.02%	0.34%	0.41%	0.34%	0.35%	2.35%	2.64%	0.00%	0.00%
27-Aug-07	94.14%	94.08%	2.51%	2.41%	1.17%	1.26%	0.17%	0.26%	0.50%	0.38%	1.51%	1.61%	0.00%	0.00%
25-Jul-07	96.15%	95.89%	2.01%	2.33%	1.34%	1.30%	0.00%	0.00%	0.17%	0.04%	0.34%	0.44%	0.00%	0.00%
25-Jun-07	96.69%	96.32%	2.48%	2.91%	0.17%	0.14%	0.00%	0.00%	0.17%	0.04%	0.50%	0.59%	0.00%	0.00%
25-May-07	99.34%	99.27%	0.33%	0.44%	0.33%	0.30%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
25-Apr-07	99.51%	99.50%	0.49%	0.50%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
26-Mar-07	97.94%	97.85%	2.06%	2.15%	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 2007-3**

**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 4B														
26-Dec-07	351	66,050,939	13	2,544,909	7	1,299,181	3	901,584	1	66,794	11	3,330,641	5	1,800,641
26-Nov-07	359	67,639,913	13	2,755,022	9	2,614,812	2	470,711	1	66,845	5	1,421,673	6	1,904,524
25-Oct-07	368	69,203,601	14	3,843,316	3	500,966	3	866,349	0	0	7	2,565,969	3	925,989
25-Sep-07	378	71,877,656	8	1,754,522	3	866,871	0	0	0	0	7	2,566,128	3	926,649
27-Aug-07	382	72,711,337	8	1,824,010	3	670,617	0	0	0	0	7	2,864,184	2	350,154
25-Jul-07	398	74,959,219	3	830,829	3	1,016,355	2	735,200	0	0	5	1,798,831	1	103,549
25-Jun-07	402	75,826,777	5	1,408,941	2	735,200	1	244,000	0	0	4	1,555,156	1	103,615
25-May-07	408	77,391,308	3	942,475	7	3,055,506	1	67,095	0	0	2	350,858	0	0
25-Apr-07	415	79,562,136	7	2,473,672	2	368,835	0	0	0	0	0	0	0	0
26-Mar-07	420	81,327,248	4	1,117,142	0	0	0	0	0	0	0	0	0	0

Pool 4B														
26-Dec-07	89.77%	86.92%	3.32%	3.35%	1.79%	1.71%	0.77%	1.19%	0.26%	0.09%	2.81%	4.38%	1.28%	2.37%
26-Nov-07	90.89%	87.99%	3.29%	3.58%	2.28%	3.40%	0.51%	0.61%	0.25%	0.09%	1.27%	1.85%	1.52%	2.48%
25-Oct-07	92.46%	88.83%	3.52%	4.93%	0.75%	0.64%	0.75%	1.11%	0.00%	0.00%	1.76%	3.29%	0.75%	1.19%
25-Sep-07	94.74%	92.16%	2.01%	2.25%	0.75%	1.11%	0.00%	0.00%	0.00%	0.00%	1.75%	3.29%	0.75%	1.19%
27-Aug-07	95.02%	92.72%	1.99%	2.33%	0.75%	0.86%	0.00%	0.00%	0.00%	0.00%	1.74%	3.65%	0.50%	0.45%
25-Jul-07	96.60%	94.35%	0.73%	1.05%	0.73%	1.28%	0.49%	0.93%	0.00%	0.00%	1.21%	2.26%	0.24%	0.13%
25-Jun-07	96.87%	94.93%	1.20%	1.76%	0.48%	0.92%	0.24%	0.31%	0.00%	0.00%	0.96%	1.95%	0.24%	0.13%
25-May-07	96.91%	94.60%	0.71%	1.15%	1.66%	3.74%	0.24%	0.08%	0.00%	0.00%	0.48%	0.43%	0.00%	0.00%
25-Apr-07	97.88%	96.55%	1.65%	3.00%	0.47%	0.45%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
26-Mar-07	99.06%	98.64%	0.94%	1.36%	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.



Revised Date: 28-Dec-07

Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-3

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	525,442	256	82,236,858	1	260,000	0	0	0	0	80	22,140,486	13	2,786,383	0	0	1	428,632	16	4,048,226
26-Nov-07	0	0	0	0	2	603,958	201	64,861,551	0	0	0	0	1	584,250	66	19,061,859	13	2,908,922	2	590,253	2	250,564	11	2,460,966
25-Oct-07	0	0	0	0	1	289,000	172	53,859,165	0	0	0	0	0	0	39	12,819,669	4	661,754	1	25,029	2	632,600	15	3,076,728
25-Sep-07	0	0	0	0	1	323,000	149	47,257,962	0	0	0	0	0	0	28	9,648,259	4	608,046	1	420,600	0	0	10	1,787,243
27-Aug-07	0	0	0	0	4	993,275	113	38,099,739	0	0	0	0	0	0	11	3,458,345	13	2,146,744	1	420,600	2	210,994	3	447,864
25-Jul-07	2	804,152	0	0	0	0	51	18,183,055	0	0	0	0	0	0	2	396,049	3	337,939	1	72,515	2	343,064	1	104,800
25-Jun-07	0	0	0	0	14	5,792,962	44	15,076,730	0	0	0	0	0	0	3	816,115	4	410,659	1	91,164	1	251,900	1	104,800
25-May-07	0	0	0	0	1	103,680	15	5,580,907	0	0	0	0	0	0	0	0	2	163,762	0	0	0	0	1	100,205
25-Apr-07	0	0	0	0	1	404,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	100,273	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

Total (All Loans)																								
26-Dec-07	0.00%	0.00%	0.00%	0.00%	0.04%	0.05%	5.45%	7.10%	0.02%	0.02%	0.00%	0.00%	0.00%	0.00%	1.70%	1.91%	0.28%	0.24%	0.00%	0.00%	0.02%	0.04%	0.34%	0.35%
26-Nov-07	0.00%	0.00%	0.00%	0.00%	0.04%	0.05%	4.23%	5.54%	0.00%	0.00%	0.00%	0.00%	0.02%	0.05%	1.39%	1.63%	0.27%	0.25%	0.04%	0.05%	0.04%	0.02%	0.23%	0.21%
25-Oct-07	0.00%	0.00%	0.00%	0.00%	0.02%	0.02%	3.59%	4.56%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.81%	1.09%	0.08%	0.06%	0.02%	0.00%	0.04%	0.05%	0.31%	0.26%
25-Sep-07	0.00%	0.00%	0.00%	0.00%	0.02%	0.03%	3.08%	3.97%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.58%	0.81%	0.08%	0.05%	0.02%	0.04%	0.00%	0.00%	0.21%	0.15%
27-Aug-07	0.00%	0.00%	0.00%	0.00%	0.08%	0.08%	2.32%	3.17%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.23%	0.29%	0.27%	0.18%	0.02%	0.04%	0.04%	0.02%	0.06%	0.04%
25-Jul-07	0.00%	0.07%	0.00%	0.00%	0.00%	0.00%	1.03%	1.50%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.04%	0.03%	0.06%	0.03%	0.02%	0.01%	0.04%	0.03%	0.02%	0.01%
25-Jun-07	0.00%	0.00%	0.00%	0.00%	0.28%	0.47%	0.88%	1.22%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.06%	0.07%	0.08%	0.03%	0.02%	0.01%	0.02%	0.02%	0.02%	0.01%
25-May-07	0.00%	0.00%	0.00%	0.00%	0.02%	0.01%	0.29%	0.44%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.04%	0.01%	0.00%	0.00%	0.00%	0.00%	0.02%	0.01%
25-Apr-07	0.00%	0.00%	0.00%	0.00%	0.02%	0.03%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.02%	0.01%	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%



Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-3

Revised Date: 28-Dec-07

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 1A																								
26-Dec-07	0	0	0	0	0	0	14	5,509,818	0	0	0	0	0	0	8	1,975,803	1	657,000	0	0	0	0	1	267,750
26-Nov-07	0	0	0	0	0	0	15	5,530,191	0	0	0	0	0	0	9	2,842,545	1	657,000	0	0	0	0	1	267,750
25-Oct-07	0	0	0	0	0	0	13	4,518,006	0	0	0	0	0	0	7	2,208,909	0	0	0	0	0	0	1	267,750
25-Sep-07	0	0	0	0	1	323,000	14	4,090,236	0	0	0	0	0	0	5	1,951,766	0	0	0	0	0	0	0	0
27-Aug-07	0	0	0	0	0	0	14	4,808,115	0	0	0	0	0	0	1	417,022	0	0	0	0	0	0	0	0
25-Jul-07	1	679,500	0	0	0	0	3	1,115,405	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25-Jun-07	0	0	0	0	2	1,104,500	3	1,115,657	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

Pool 1A																								
26-Dec-07	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	5.91%	8.58%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.38%	3.08%	0.42%	1.02%	0.00%	0.00%	0.00%	0.00%	0.42%	0.42%
26-Nov-07	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	6.20%	8.35%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.72%	4.29%	0.41%	0.99%	0.00%	0.00%	0.00%	0.00%	0.41%	0.40%
25-Oct-07	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	5.33%	6.78%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.87%	3.31%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.41%	0.40%
25-Sep-07	0.00%	0.00%	0.00%	0.00%	0.40%	0.48%	5.60%	6.03%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.00%	2.88%	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%	5.53%	7.04%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.40%	0.61%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
25-Jul-07	0.00%	0.99%	0.00%	0.00%	0.00%	0.00%	1.17%	1.62%	0.00%	0.00%	0.00%	0.00%	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%	0.76%	1.55%	1.14%	1.57%	0.00%	0.00%	0.00%	0.00%	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%



Revised Date: 28-Dec-07

Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-3

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 1B																								
26-Dec-07	0	0	0	0	0	0	55	18,409,036	1	260,000	0	0	0	0	17	6,282,781	0	0	0	0	0	0	2	963,000
26-Nov-07	0	0	0	0	0	0	42	14,417,591	0	0	0	0	0	0	12	4,432,413	0	0	0	0	0	0	1	342,000
25-Oct-07	0	0	0	0	1	289,000	36	12,721,861	0	0	0	0	0	0	11	4,335,374	0	0	0	0	1	420,600	2	319,005
25-Sep-07	0	0	0	0	0	0	26	10,110,516	0	0	0	0	0	0	7	2,602,630	0	0	1	420,600	0	0	2	319,143
27-Aug-07	0	0	0	0	1	478,850	24	8,878,645	0	0	0	0	0	0	4	1,243,369	1	134,000	1	420,600	0	0	0	0
25-Jul-07	0	0	0	0	0	0	12	4,731,560	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25-Jun-07	0	0	0	0	3	1,009,519	11	4,159,695	0	0	0	0	0	0	1	420,000	0	0	0	0	0	0	0	0
25-May-07	0	0	0	0	0	0	9	3,562,898	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

Pool 1B																								
26-Dec-07	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	5.03%	6.02%	0.09%	0.08%	0.00%	0.00%	0.00%	0.00%	1.55%	2.05%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.18%	0.31%
26-Nov-07	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.80%	4.67%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.09%	1.44%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.09%	0.11%
25-Oct-07	0.00%	0.00%	0.00%	0.00%	0.09%	0.09%	3.23%	4.09%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.99%	1.39%	0.00%	0.00%	0.00%	0.00%	0.09%	0.14%	0.18%	0.10%
25-Sep-07	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.30%	3.22%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.62%	0.83%	0.00%	0.00%	0.09%	0.13%	0.00%	0.00%	0.18%	0.10%
27-Aug-07	0.00%	0.00%	0.00%	0.00%	0.09%	0.15%	2.09%	2.78%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.35%	0.39%	0.09%	0.04%	0.09%	0.13%	0.00%	0.00%	0.00%	0.00%
25-Jul-07	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.03%	1.46%	0.00%	0.00%	0.00%	0.00%	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%	0.25%	0.31%	0.93%	1.27%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.08%	0.13%	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%	0.75%	1.06%	0.00%	0.00%	0.00%	0.00%	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%



Revised Date: 28-Dec-07

Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-3

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 2																								
26-Dec-07	0	0	0	0	1	339,898	96	30,912,911	0	0	0	0	0	0	30	7,747,718	6	1,285,088	0	0	1	428,632	7	1,875,304
26-Nov-07	0	0	0	0	1	308,000	73	23,755,368	0	0	0	0	0	0	21	5,891,933	6	1,285,545	2	590,253	1	225,550	6	1,452,804
25-Oct-07	0	0	0	0	0	0	62	20,483,556	0	0	0	0	0	0	10	2,889,132	2	266,051	0	0	0	0	6	1,137,049
25-Sep-07	0	0	0	0	0	0	54	17,227,596	0	0	0	0	0	0	8	2,577,451	2	212,263	0	0	0	0	6	1,083,391
27-Aug-07	0	0	0	0	1	196,000	37	12,083,792	0	0	0	0	0	0	4	1,447,800	7	1,365,185	0	0	1	72,473	3	447,864
25-Jul-07	0	0	0	0	0	0	19	5,887,868	0	0	0	0	0	0	1	292,500	2	295,193	1	72,515	2	343,064	1	104,800
25-Jun-07	0	0	0	0	6	2,760,444	15	4,042,196	0	0	0	0	0	0	1	292,500	3	367,881	1	91,164	1	251,900	1	104,800
25-May-07	0	0	0	0	0	0	5	1,770,832	0	0	0	0	0	0	0	0	2	163,762	0	0	0	0	0	0
25-Apr-07	0	0	0	0	1	404,000	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

Pool 2																								
26-Dec-07	0.00%	0.00%	0.00%	0.00%	0.07%	0.09%	7.08%	8.54%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.21%	2.14%	0.44%	0.36%	0.00%	0.00%	0.07%	0.12%	0.52%	0.52%
26-Nov-07	0.00%	0.00%	0.00%	0.00%	0.07%	0.08%	5.32%	6.50%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.53%	1.61%	0.44%	0.35%	0.15%	0.16%	0.07%	0.06%	0.44%	0.40%
25-Oct-07	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	4.49%	5.56%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.72%	0.78%	0.14%	0.07%	0.00%	0.00%	0.00%	0.00%	0.43%	0.31%
25-Sep-07	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.88%	4.63%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.57%	0.69%	0.14%	0.06%	0.00%	0.00%	0.00%	0.00%	0.43%	0.29%
27-Aug-07	0.00%	0.00%	0.00%	0.00%	0.07%	0.05%	2.64%	3.23%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.29%	0.39%	0.50%	0.37%	0.00%	0.00%	0.07%	0.02%	0.21%	0.12%
25-Jul-07	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.34%	1.55%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.07%	0.08%	0.14%	0.08%	0.07%	0.02%	0.14%	0.09%	0.07%	0.03%
25-Jun-07	0.00%	0.00%	0.00%	0.00%	0.42%	0.72%	1.05%	1.05%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.07%	0.08%	0.21%	0.10%	0.07%	0.02%	0.07%	0.07%	0.07%	0.03%
25-May-07	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.34%	0.45%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.14%	0.04%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
25-Apr-07	0.00%	0.00%	0.00%	0.00%	0.07%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	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%



Revised Date: 28-Dec-07

Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-3

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 3A																								
26-Dec-07	0	0	0	0	1	185,544	25	7,585,546	0	0	0	0	0	0	2	788,781	3	365,179	0	0	0	0	2	359,399
26-Nov-07	0	0	0	0	1	295,958	21	7,021,777	0	0	0	0	0	0	3	863,080	2	222,631	0	0	1	25,014	0	0
25-Oct-07	0	0	0	0	0	0	18	5,929,212	0	0	0	0	0	0	2	778,250	1	131,178	1	25,029	0	0	1	246,300
25-Sep-07	0	0	0	0	0	0	17	6,312,966	0	0	0	0	0	0	0	0	1	131,178	0	0	0	0	1	246,300
27-Aug-07	0	0	0	0	1	74,250	10	4,217,592	0	0	0	0	0	0	0	0	2	280,382	0	0	0	0	0	0
25-Jul-07	0	0	0	0	0	0	7	3,452,768	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25-Jun-07	0	0	0	0	1	400,000	5	2,952,700	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	1	100,205
25-Apr-07	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	100,273	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

Pool 3A																								
26-Dec-07	0.00%	0.00%	0.00%	0.00%	0.23%	0.18%	5.79%	7.39%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.46%	0.77%	0.69%	0.36%	0.00%	0.00%	0.00%	0.00%	0.46%	0.35%
26-Nov-07	0.00%	0.00%	0.00%	0.00%	0.23%	0.29%	4.83%	6.81%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.69%	0.84%	0.46%	0.22%	0.00%	0.00%	0.23%	0.02%	0.00%	0.00%
25-Oct-07	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	4.12%	5.74%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.46%	0.75%	0.23%	0.13%	0.23%	0.02%	0.00%	0.00%	0.23%	0.24%
25-Sep-07	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.86%	6.06%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.23%	0.13%	0.00%	0.00%	0.00%	0.00%	0.23%	0.24%
27-Aug-07	0.00%	0.00%	0.00%	0.00%	0.22%	0.07%	2.23%	3.99%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.45%	0.27%	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%	1.54%	3.22%	0.00%	0.00%	0.00%	0.00%	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%	0.22%	0.37%	1.08%	2.71%	0.00%	0.00%	0.00%	0.00%	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%	0.21%	0.09%
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%	0.21%	0.09%	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%



Revised Date: 28-Dec-07

Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-3

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 3B																								
26-Dec-07	0	0	0	0	0	0	33	10,505,831	0	0	0	0	0	0	9	1,999,227	0	0	0	0	0	0	1	65,513
26-Nov-07	0	0	0	0	0	0	25	7,811,439	0	0	0	0	1	584,250	8	1,860,801	0	0	0	0	0	0	1	65,556
25-Oct-07	0	0	0	0	0	0	16	3,410,242	0	0	0	0	0	0	6	1,682,015	0	0	0	0	1	212,000	3	773,600
25-Sep-07	0	0	0	0	0	0	17	3,873,771	0	0	0	0	0	0	5	1,589,763	0	0	0	0	0	0	0	0
27-Aug-07	0	0	0	0	1	244,175	12	3,368,221	0	0	0	0	0	0	0	0	1	59,778	0	0	0	0	0	0
25-Jul-07	1	124,652	0	0	0	0	3	678,123	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	5	1,067,108	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

Pool 3B																								
26-Dec-07	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	5.48%	7.96%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.50%	1.51%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.17%	0.05%
26-Nov-07	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	4.08%	5.78%	0.00%	0.00%	0.00%	0.00%	0.16%	0.43%	1.31%	1.38%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.16%	0.05%
25-Oct-07	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.58%	2.49%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.97%	1.23%	0.00%	0.00%	0.00%	0.00%	0.16%	0.16%	0.48%	0.57%
25-Sep-07	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.72%	2.81%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.80%	1.15%	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%	0.16%	0.18%	1.91%	2.44%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.16%	0.04%	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%	0.47%	0.48%	0.00%	0.00%	0.00%	0.00%	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%	0.77%	0.73%	0.00%	0.00%	0.00%	0.00%	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%



Revised Date: 28-Dec-07

Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-3

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 4A																								
26-Dec-07	0	0	0	0	0	0	22	5,983,075	0	0	0	0	0	0	9	1,545,535	2	412,323	0	0	0	0	3	517,259
26-Nov-07	0	0	0	0	0	0	20	4,903,512	0	0	0	0	0	0	7	1,266,562	3	676,901	0	0	0	0	2	332,856
25-Oct-07	0	0	0	0	0	0	20	4,230,320	0	0	0	0	0	0	0	0	1	264,525	0	0	0	0	2	333,024
25-Sep-07	0	0	0	0	0	0	14	3,076,749	0	0	0	0	0	0	0	0	1	264,605	0	0	0	0	1	138,409
27-Aug-07	0	0	0	0	0	0	9	1,879,190	0	0	0	0	0	0	0	0	2	307,398	0	0	1	138,521	0	0
25-Jul-07	0	0	0	0	0	0	2	518,499	0	0	0	0	0	0	0	0	1	42,745	0	0	0	0	0	0
25-Jun-07	0	0	0	0	2	518,499	1	184,218	0	0	0	0	0	0	0	0	1	42,778	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

Pool 4A																								
26-Dec-07	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.73%	5.18%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.53%	1.34%	0.34%	0.36%	0.00%	0.00%	0.00%	0.00%	0.51%	0.45%
26-Nov-07	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.38%	4.23%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.18%	1.09%	0.51%	0.58%	0.00%	0.00%	0.00%	0.00%	0.34%	0.29%
25-Oct-07	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.37%	3.64%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.17%	0.23%	0.00%	0.00%	0.00%	0.00%	0.34%	0.29%
25-Sep-07	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.35%	2.64%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.17%	0.23%	0.00%	0.00%	0.00%	0.00%	0.17%	0.12%
27-Aug-07	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.51%	1.61%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.34%	0.26%	0.00%	0.00%	0.17%	0.12%	0.00%	0.00%
25-Jul-07	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.34%	0.44%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.17%	0.04%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
25-Jun-07	0.00%	0.00%	0.00%	0.00%	0.33%	0.44%	0.17%	0.16%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.17%	0.04%	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%



Revised Date: 28-Dec-07

Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-3

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 4B																								
26-Dec-07	0	0	0	0	0	0	11	3,330,641	0	0	0	0	0	0	5	1,800,641	1	66,794	0	0	0	0	0	0
26-Nov-07	0	0	0	0	0	0	5	1,421,673	0	0	0	0	0	0	6	1,904,524	1	66,845	0	0	0	0	0	0
25-Oct-07	0	0	0	0	0	0	7	2,565,969	0	0	0	0	0	0	3	925,989	0	0	0	0	0	0	0	0
25-Sep-07	0	0	0	0	0	0	7	2,566,128	0	0	0	0	0	0	3	926,649	0	0	0	0	0	0	0	0
27-Aug-07	0	0	0	0	0	0	7	2,864,184	0	0	0	0	0	0	2	350,154	0	0	0	0	0	0	0	0
25-Jul-07	0	0	0	0	0	0	5	1,798,831	0	0	0	0	0	0	1	103,549	0	0	0	0	0	0	0	0
25-Jun-07	0	0	0	0	0	0	4	1,555,156	0	0	0	0	0	0	1	103,615	0	0	0	0	0	0	0	0
25-May-07	0	0	0	0	1	103,680	1	247,178	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

Pool 4B																								
26-Dec-07	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.81%	4.38%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.28%	2.37%	0.26%	0.09%	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%	1.27%	1.85%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.52%	2.48%	0.25%	0.09%	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%	1.76%	3.29%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.75%	1.19%	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%	1.75%	3.29%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.75%	1.19%	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%	1.74%	3.65%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.50%	0.45%	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%	1.21%	2.26%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.24%	0.13%	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%	0.96%	1.95%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.24%	0.13%	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%	0.24%	0.13%	0.24%	0.30%	0.00%	0.00%	0.00%	0.00%	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%

**Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-3**

***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
Total (All Loans)												
26-Dec-07	4,701	1,158,164,571	44	11,238,776	0.00	0.00	1,253,943.40	7	567,061	348	7.72%	7.14%
26-Nov-07	4,752	1,171,615,262	34	7,229,988	0.00	0.00	492,790.83	2	312,209	349	7.72%	7.14%
25-Oct-07	4,788	1,180,004,388	46	9,951,967	0.00	0.00	0.00	0	0	350	7.73%	7.14%
25-Sep-07	4,834	1,190,330,203	46	9,494,696	0.00	0.00	100,297.85	1	46,601	351	7.73%	7.14%
27-Aug-07	4,881	1,200,363,935	61	15,043,420	0.00	0.00	0.00	0	0	352	7.73%	7.15%
25-Jul-07	4,942	1,215,787,125	69	18,711,301	0.00	0.00	121,894.21	1	11,106	353	7.74%	7.15%
25-Jun-07	5,012	1,235,005,804	79	22,924,584	0.00	0.00	0.00	0	0	354	7.74%	7.16%
25-May-07	5,091	1,258,289,864	76	18,106,476	0.00	0.00	0.00	0	0	355	7.75%	7.16%
25-Apr-07	5,167	1,276,763,738	76	21,298,044	0.00	0.00	0.00	0	0	356	7.76%	7.17%
26-Mar-07	5,243	1,298,451,803	70	16,359,161	0.00	0.00	0.00	0	0	357	7.76%	7.17%
Pool 1A												
26-Dec-07	237	64,223,509	5	2,035,750	0.00	0.00	0.00	0	0	348	8.05%	6.98%
26-Nov-07	242	66,267,174	2	401,915	0.00	0.00	0.00	0	0	349	8.05%	6.99%
25-Oct-07	244	66,678,326	6	1,103,623	0.00	0.00	0.00	0	0	350	8.06%	6.99%
25-Sep-07	250	67,790,138	3	535,807	0.00	0.00	0.00	0	0	351	8.06%	6.99%
27-Aug-07	253	68,335,132	3	519,822	0.00	0.00	0.00	0	0	352	8.06%	6.99%
25-Jul-07	256	68,864,036	8	2,276,680	0.00	0.00	0.00	0	0	353	8.08%	7.01%
25-Jun-07	264	71,149,852	8	2,040,907	0.00	0.00	0.00	0	0	354	8.10%	7.03%
25-May-07	272	73,199,209	5	1,278,500	0.00	0.00	0.00	0	0	355	8.11%	7.05%
25-Apr-07	277	74,489,654	2	563,900	0.00	0.00	0.00	0	0	356	8.12%	7.05%
26-Mar-07	279	75,064,080	3	636,721	0.00	0.00	0.00	0	0	357	8.12%	7.06%

**Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-3**

***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 1B</i>												
26-Dec-07	1,094	306,017,116	9	2,304,721	0.00	0.00	134,214.25	1	80,468	347	7.92%	6.90%
26-Nov-07	1,104	308,579,443	10	1,393,247	0.00	0.00	492,790.83	2	312,209	349	7.92%	6.90%
25-Oct-07	1,116	310,831,139	16	3,381,046	0.00	0.00	0.00	0	0	349	7.93%	6.91%
25-Sep-07	1,132	314,285,787	17	4,537,228	0.00	0.00	0.00	0	0	350	7.94%	6.91%
27-Aug-07	1,149	318,870,398	18	4,973,437	0.00	0.00	0.00	0	0	352	7.95%	6.92%
25-Jul-07	1,167	323,891,751	16	3,511,658	0.00	0.00	0.00	0	0	352	7.96%	6.92%
25-Jun-07	1,183	327,468,695	25	8,030,330	0.00	0.00	0.00	0	0	354	7.96%	6.93%
25-May-07	1,208	335,560,323	25	5,454,608	0.00	0.00	0.00	0	0	355	7.96%	6.93%
25-Apr-07	1,233	341,075,744	21	3,636,958	0.00	0.00	0.00	0	0	356	7.96%	6.93%
26-Mar-07	1,254	344,761,724	24	4,757,000	0.00	0.00	0.00	0	0	357	7.97%	6.94%
<i>Pool 2</i>												
26-Dec-07	1,355	361,846,285	15	3,395,527	0.00	0.00	310,527.35	1	35,038	348	7.24%	6.96%
26-Nov-07	1,371	365,669,492	9	2,590,234	0.00	0.00	0.00	0	0	349	7.24%	6.96%
25-Oct-07	1,380	368,347,668	13	3,423,211	0.00	0.00	0.00	0	0	350	7.24%	6.96%
25-Sep-07	1,393	371,849,876	9	1,898,150	0.00	0.00	0.00	0	0	351	7.24%	6.96%
27-Aug-07	1,402	373,878,757	12	4,814,559	0.00	0.00	0.00	0	0	352	7.24%	6.96%
25-Jul-07	1,414	378,779,706	18	5,135,861	0.00	0.00	0.00	0	0	353	7.24%	6.97%
25-Jun-07	1,432	384,001,162	19	5,350,439	0.00	0.00	0.00	0	0	354	7.24%	6.97%
25-May-07	1,451	389,438,493	19	5,284,099	0.00	0.00	0.00	0	0	355	7.24%	6.97%
25-Apr-07	1,470	394,810,461	14	7,412,540	0.00	0.00	0.00	0	0	356	7.26%	6.98%
26-Mar-07	1,484	402,310,081	11	3,804,854	0.00	0.00	0.00	0	0	357	7.26%	6.98%

**Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-3**

***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
Pool 3A												
26-Dec-07	432	102,641,374	2	377,180	0.00	0.00	20,198.94	1	54,051	347	7.72%	7.31%
26-Nov-07	435	103,139,118	2	174,781	0.00	0.00	0.00	0	0	348	7.72%	7.31%
25-Oct-07	437	103,357,663	3	735,182	0.00	0.00	0.00	0	0	349	7.72%	7.32%
25-Sep-07	440	104,139,264	8	1,366,174	0.00	0.00	100,297.85	1	46,601	350	7.73%	7.32%
27-Aug-07	449	105,695,535	7	1,373,186	0.00	0.00	0.00	0	0	351	7.73%	7.32%
25-Jul-07	456	107,115,089	7	1,789,446	0.00	0.00	0.00	0	0	352	7.73%	7.33%
25-Jun-07	463	108,949,844	10	3,143,334	0.00	0.00	0.00	0	0	353	7.74%	7.33%
25-May-07	473	112,137,543	10	2,395,802	0.00	0.00	0.00	0	0	355	7.74%	7.34%
25-Apr-07	483	114,581,070	4	2,122,139	0.00	0.00	0.00	0	0	355	7.75%	7.35%
26-Mar-07	487	116,763,391	6	1,597,120	0.00	0.00	0.00	0	0	356	7.76%	7.35%
Pool 3B												
26-Dec-07	602	132,025,308	8	1,966,935	0.00	0.00	785,499.28	3	297,726	347	7.94%	7.38%
26-Nov-07	613	135,133,074	7	1,561,145	0.00	0.00	0.00	0	0	348	7.95%	7.39%
25-Oct-07	620	136,749,696	5	975,560	0.00	0.00	0.00	0	0	349	7.96%	7.40%
25-Sep-07	625	137,785,578	4	391,402	0.00	0.00	0.00	0	0	350	7.96%	7.40%
27-Aug-07	629	138,236,556	11	2,373,488	0.00	0.00	0.00	0	0	351	7.97%	7.41%
25-Jul-07	640	140,669,121	11	4,460,822	0.00	0.00	0.00	0	0	352	7.97%	7.41%
25-Jun-07	651	145,187,016	8	2,292,250	0.00	0.00	0.00	0	0	353	7.99%	7.43%
25-May-07	659	147,537,479	13	3,054,429	0.00	0.00	0.00	0	0	354	8.01%	7.44%
25-Apr-07	672	150,649,360	13	4,078,535	0.00	0.00	0.00	0	0	355	8.02%	7.45%
26-Mar-07	685	154,800,102	17	3,941,957	0.00	0.00	0.00	0	0	356	8.04%	7.47%

**Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-3**

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

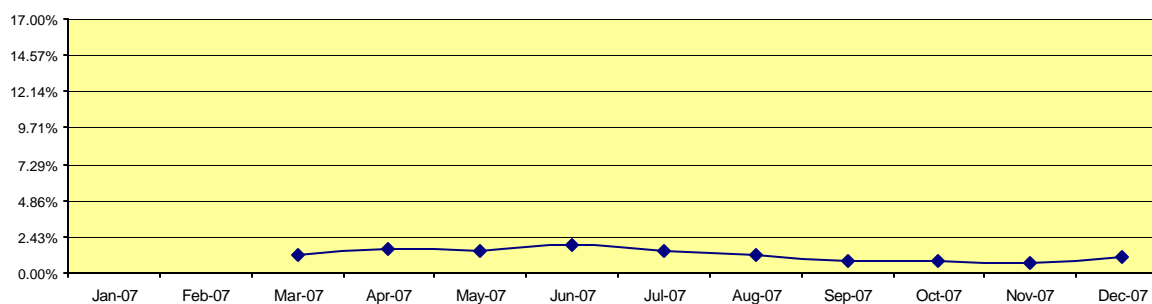
Distribution Date	Ending Pool #	Ending Pool Balance	Payoffs #	Payoffs Balance	Insurance Proceeds	Substitution Proceeds	Liquidation Proceeds	Realized Losses #	Realized Losses Amount	Remaining Term Life	Curr Weighted Avg. Coupon	Remit
Pool 4A												
26-Dec-07	590	115,416,290	2	416,664	0.00	0.00	0.00	0	0	346	8.02%	7.64%
26-Nov-07	592	115,953,461	1	111,577	0.00	0.00	0.00	0	0	347	8.02%	7.64%
25-Oct-07	593	116,133,705	2	281,124	0.00	0.00	0.00	0	0	348	8.02%	7.64%
25-Sep-07	595	116,487,734	2	371,516	0.00	0.00	0.00	0	0	349	8.02%	7.64%
27-Aug-07	597	116,927,256	0	0	0.00	0.00	0.00	0	0	350	8.02%	7.64%
25-Jul-07	597	117,023,438	6	1,143,841	0.00	0.00	121,894.21	1	11,106	351	8.02%	7.64%
25-Jun-07	604	118,375,546	3	167,773	0.00	0.00	0.00	0	0	352	8.02%	7.64%
25-May-07	607	118,609,575	1	74,797	0.00	0.00	0.00	0	0	353	8.02%	7.64%
25-Apr-07	608	118,752,806	22	3,483,972	0.00	0.00	0.00	0	0	354	8.03%	7.65%
26-Mar-07	630	122,308,036	1	103,761	0.00	0.00	0.00	0	0	355	8.03%	7.65%
Pool 4B												
26-Dec-07	391	75,994,689	3	741,998	0.00	0.00	3,503.58	1	99,778	346	8.08%	7.65%
26-Nov-07	395	76,873,500	3	997,089	0.00	0.00	0.00	0	0	347	8.09%	7.66%
25-Oct-07	398	77,906,190	1	52,220	0.00	0.00	0.00	0	0	348	8.09%	7.66%
25-Sep-07	399	77,991,825	3	394,420	0.00	0.00	0.00	0	0	349	8.09%	7.66%
27-Aug-07	402	78,420,302	10	988,928	0.00	0.00	0.00	0	0	350	8.09%	7.66%
25-Jul-07	412	79,443,984	3	392,993	0.00	0.00	0.00	0	0	351	8.08%	7.65%
25-Jun-07	415	79,873,689	6	1,899,552	0.00	0.00	0.00	0	0	352	8.10%	7.67%
25-May-07	421	81,807,242	3	564,241	0.00	0.00	0.00	0	0	354	8.10%	7.67%
25-Apr-07	424	82,404,642	0	0	0.00	0.00	0.00	0	0	355	8.10%	7.67%
26-Mar-07	424	82,444,389	8	1,517,748	0.00	0.00	0.00	0	0	356	8.10%	7.67%

**Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-3**

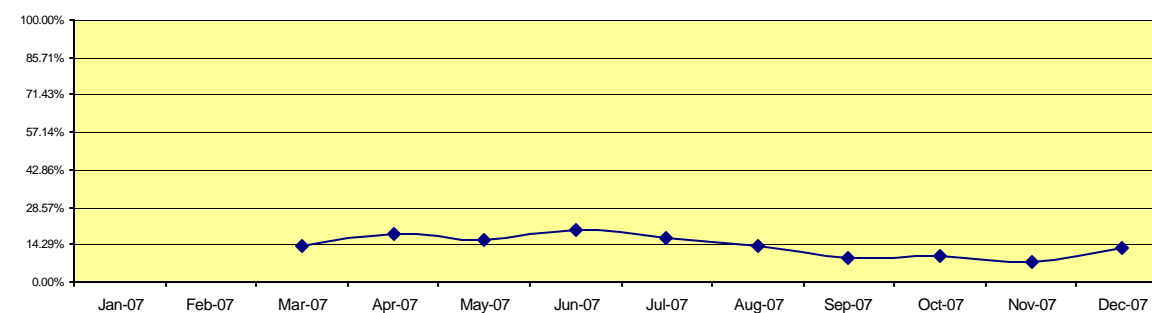
**Distribution Date: 26-Dec-07
Prepayment Summary
Total (All Loans)**

SMM (Single Monthly Mortality)
Total

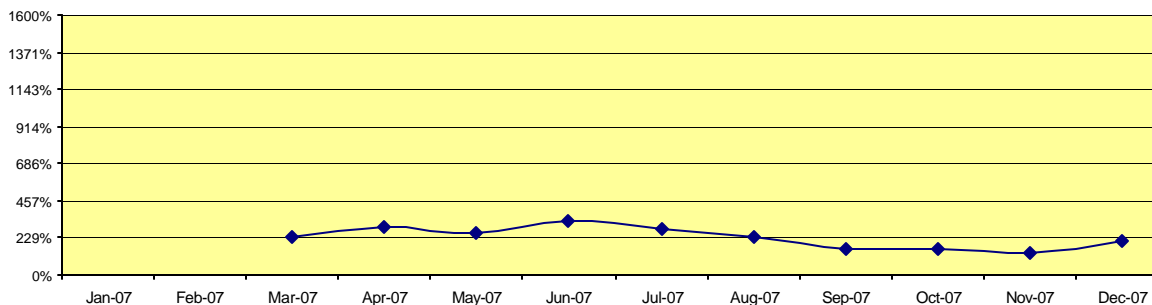
Current Period	1.12%
3-Month Average	0.88%
6-Month Average	1.04%
12-Month Average	1.24%
Average Since Cut-Off	1.24%


CPR (Conditional Prepayment Rate)
Total

Current Period	12.67%
3-Month Average	10.08%
6-Month Average	11.74%
12-Month Average	13.81%
Average Since Cut-Off	13.81%


PSA (Public Securities Association)
Total

Current Period	211%
3-Month Average	168%
6-Month Average	196%
12-Month Average	230%
Average Since Cut-Off	230%



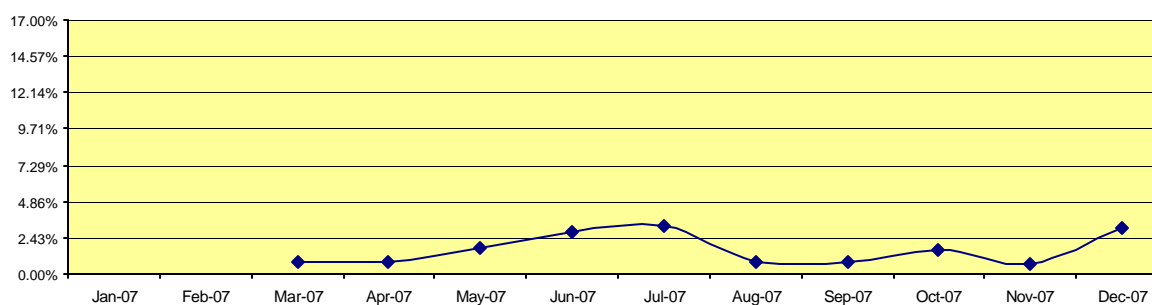
SMM	Single Monthly Mortality	(Partial and Full Prepayments + Repurchases + Curtailments + Liquidations + Other Prin Proceeds) / (Beginning Collateral Bal - Scheduled Prin)
CPR	Conditional Prepayment Rate	$1 - (1 - \text{SMM})^{12}$
PSA	Public Securities Association	$100 * \text{CPR} / (0.2 * \text{MIN}(30, \text{WAS}))$
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 2007-3**

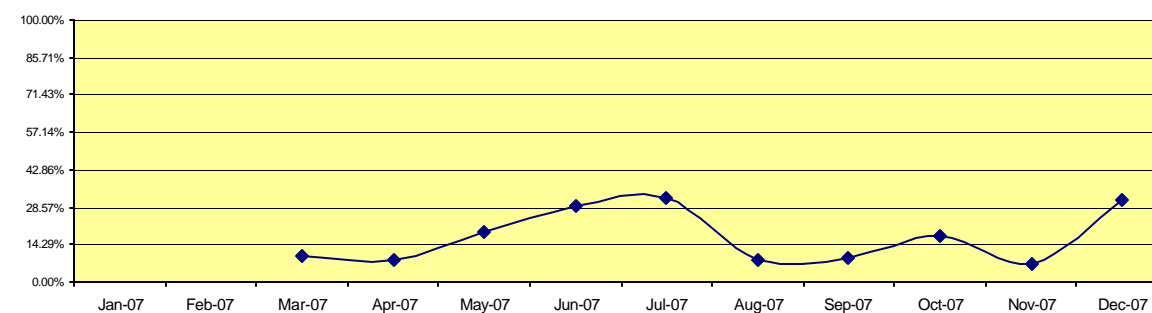
**Distribution Date: 26-Dec-07
Prepayment Summary
Pool 1A**

SMM (Single Monthly Mortality)
Total

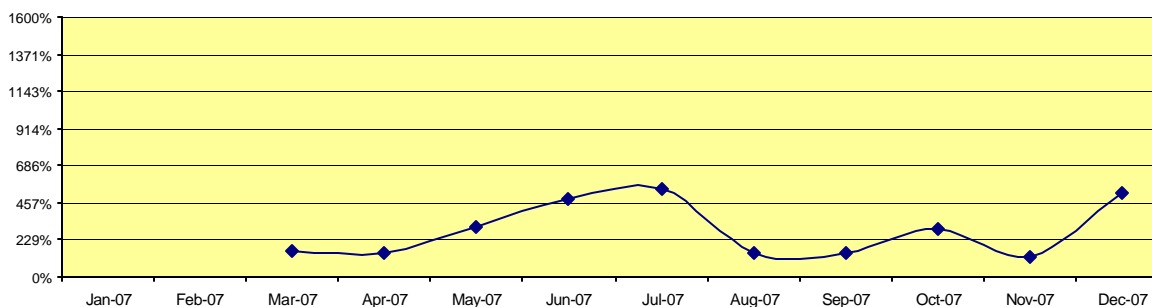
Current Period	3.07%
3-Month Average	1.77%
6-Month Average	1.68%
12-Month Average	1.62%
Average Since Cut-Off	1.62%


CPR (Conditional Prepayment Rate)
Total

Current Period	31.25%
3-Month Average	18.73%
6-Month Average	17.72%
12-Month Average	17.23%
Average Since Cut-Off	17.23%


PSA (Public Securities Association)
Total

Current Period	521%
3-Month Average	312%
6-Month Average	295%
12-Month Average	287%
Average Since Cut-Off	287%



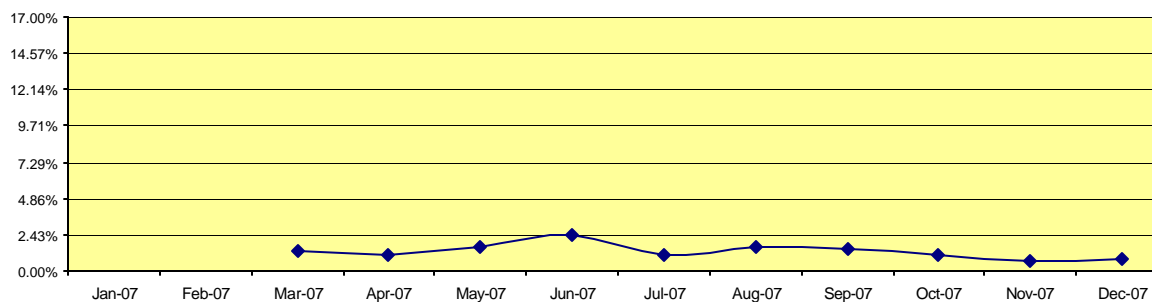
SMM	Single Monthly Mortality	(Partial and Full Prepayments + Repurchases + Curtailments + Liquidations + Other Prin Proceeds) / (Beginning Collateral Bal - Scheduled Prin)
CPR	Conditional Prepayment Rate	$1 - (1 - \text{SMM})^{12}$
PSA	Public Securities Association	$100 * \text{CPR} / (0.2 * \text{MIN}(30, \text{WAS}))$
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 2007-3**

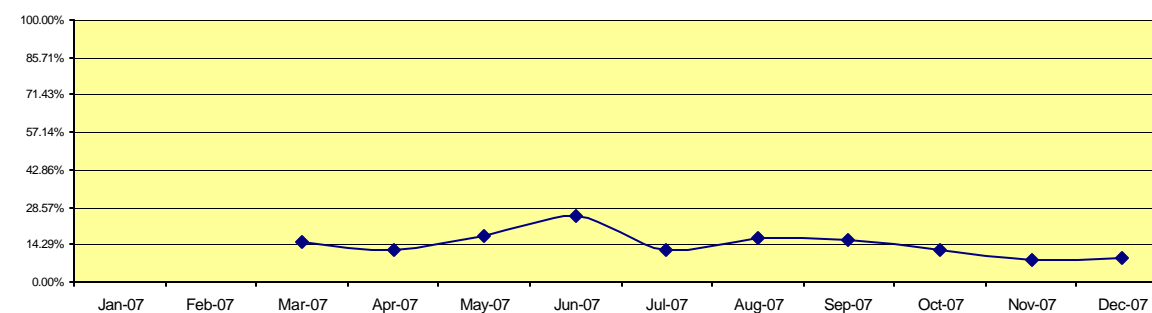
**Distribution Date: 26-Dec-07
Prepayment Summary
Pool 1B**

SMM (Single Monthly Mortality)
Total

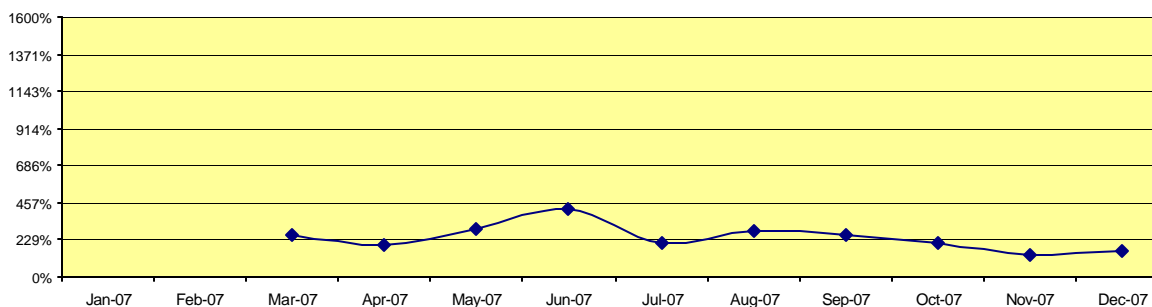
Current Period	0.82%
3-Month Average	0.87%
6-Month Average	1.11%
12-Month Average	1.31%
Average Since Cut-Off	1.31%


CPR (Conditional Prepayment Rate)
Total

Current Period	9.41%
3-Month Average	9.99%
6-Month Average	12.51%
12-Month Average	14.52%
Average Since Cut-Off	14.52%


PSA (Public Securities Association)
Total

Current Period	157%
3-Month Average	166%
6-Month Average	208%
12-Month Average	242%
Average Since Cut-Off	242%



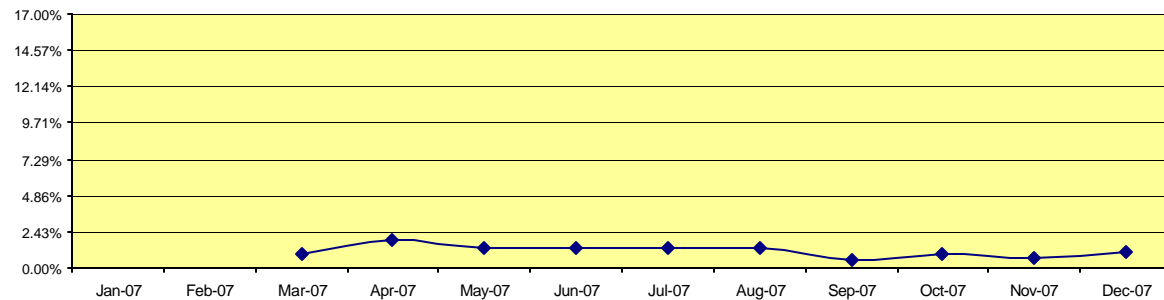
SMM	Single Monthly Mortality	(Partial and Full Prepayments + Repurchases + Curtailments + Liquidations + Other Prin Proceeds) / (Beginning Collateral Bal - Scheduled Prin)
CPR	Conditional Prepayment Rate	$1 - (1 - \text{SMM})^{12}$
PSA	Public Securities Association	$100 * \text{CPR} / (0.2 * \text{MIN}(30, \text{WAS}))$
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 2007-3**

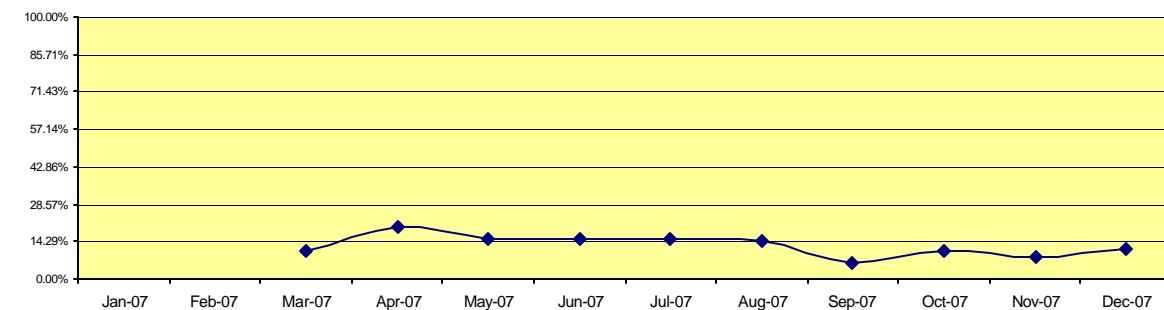
**Distribution Date: 26-Dec-07
Prepayment Summary
Pool 2**

SMM (Single Monthly Mortality)
Total

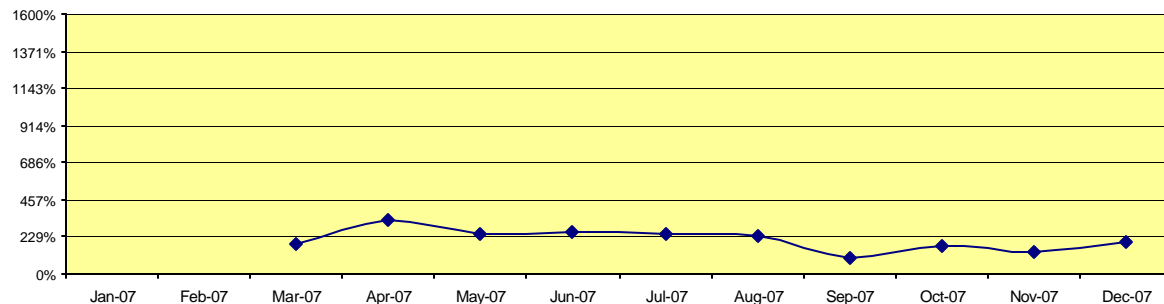
Current Period	1.03%
3-Month Average	0.88%
6-Month Average	0.97%
12-Month Average	1.13%
Average Since Cut-Off	1.13%


CPR (Conditional Prepayment Rate)
Total

Current Period	11.63%
3-Month Average	10.10%
6-Month Average	10.94%
12-Month Average	12.67%
Average Since Cut-Off	12.67%


PSA (Public Securities Association)
Total

Current Period	194%
3-Month Average	168%
6-Month Average	182%
12-Month Average	211%
Average Since Cut-Off	211%



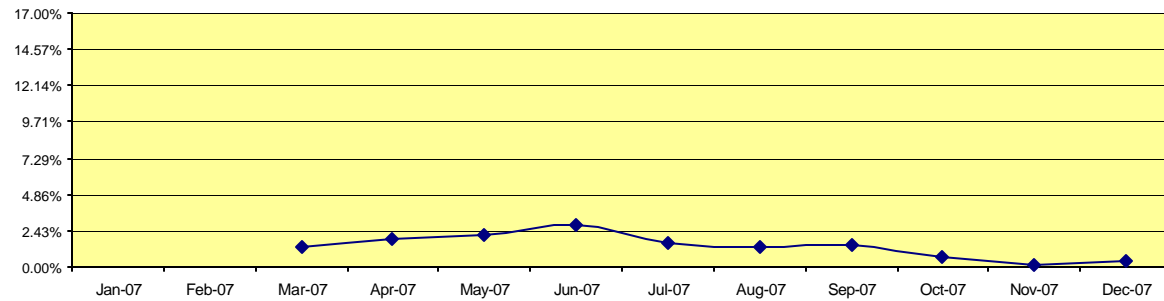
SMM	Single Monthly Mortality	(Partial and Full Prepayments + Repurchases + Curtailments + Liquidations + Other Prin Proceeds) / (Beginning Collateral Bal - Scheduled Prin)
CPR	Conditional Prepayment Rate	$1 - (1 - \text{SMM})^{12}$
PSA	Public Securities Association	$100 * \text{CPR} / (0.2 * \text{MIN}(30, \text{WAS}))$
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 2007-3**

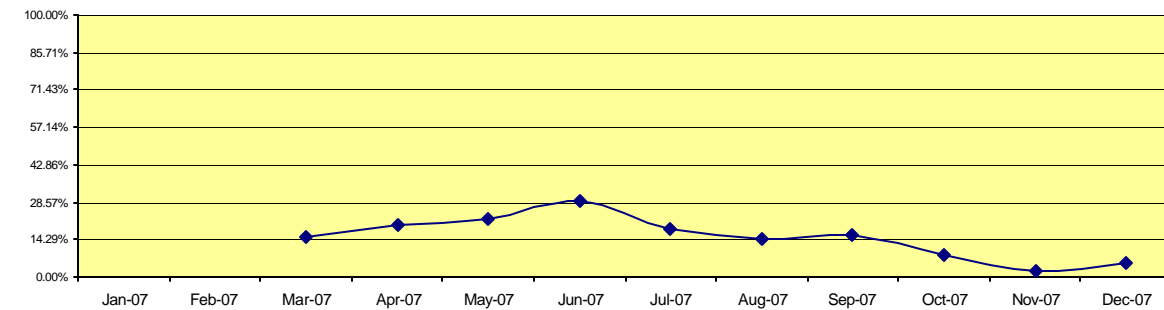
**Distribution Date: 26-Dec-07
Prepayment Summary
Pool 3A**

SMM (Single Monthly Mortality)
Total

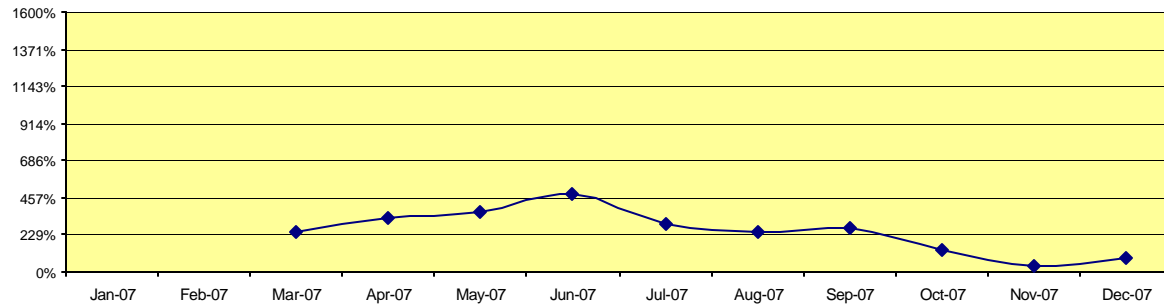
Current Period	0.44%
3-Month Average	0.44%
6-Month Average	0.95%
12-Month Average	1.38%
Average Since Cut-Off	1.38%


CPR (Conditional Prepayment Rate)
Total

Current Period	5.19%
3-Month Average	5.15%
6-Month Average	10.64%
12-Month Average	15.02%
Average Since Cut-Off	15.02%


PSA (Public Securities Association)
Total

Current Period	87%
3-Month Average	86%
6-Month Average	177%
12-Month Average	250%
Average Since Cut-Off	250%



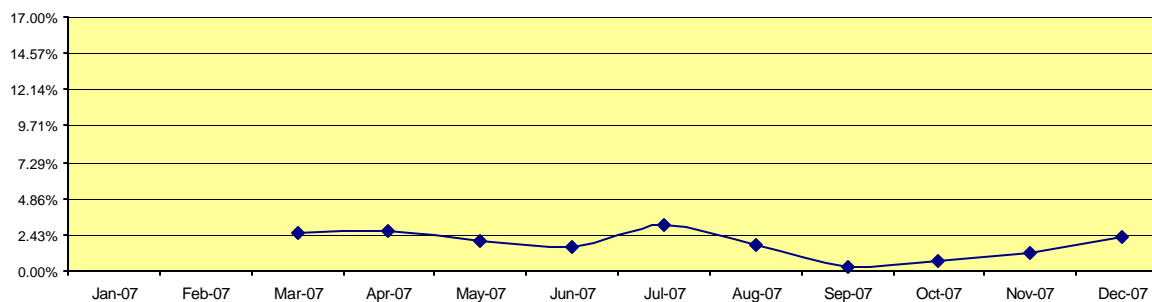
SMM	Single Monthly Mortality	(Partial and Full Prepayments + Repurchases + Curtailments + Liquidations + Other Prin Proceeds) / (Beginning Collateral Bal - Scheduled Prin)
CPR	Conditional Prepayment Rate	$1 - (1 - \text{SMM})^{12}$
PSA	Public Securities Association	$100 * \text{CPR} / (0.2 * \text{MIN}(30, \text{WAS}))$
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 2007-3**

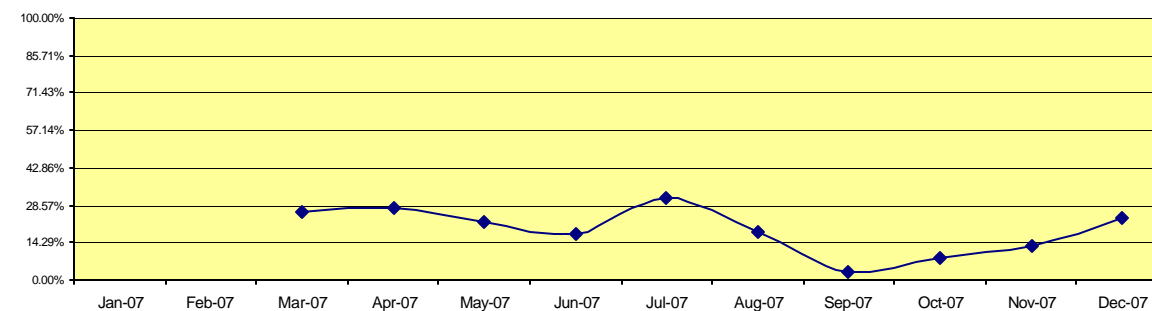
**Distribution Date: 26-Dec-07
Prepayment Summary
Pool 3B**

SMM (Single Monthly Mortality)
Total

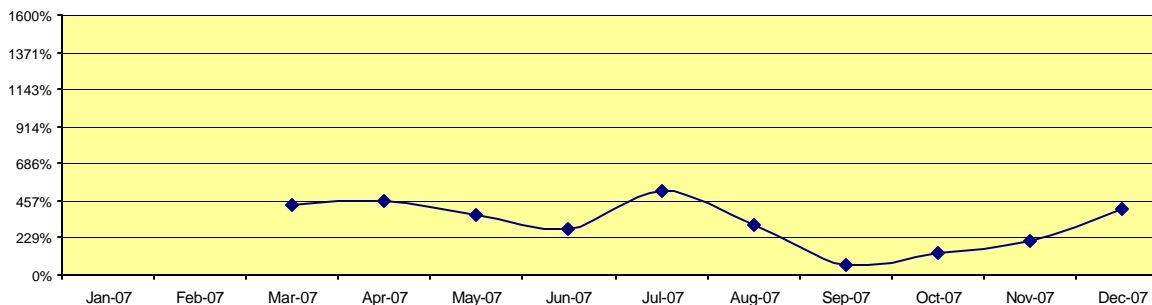
Current Period	2.26%
3-Month Average	1.37%
6-Month Average	1.53%
12-Month Average	1.79%
Average Since Cut-Off	1.79%


CPR (Conditional Prepayment Rate)
Total

Current Period	24.01%
3-Month Average	15.06%
6-Month Average	16.40%
12-Month Average	19.10%
Average Since Cut-Off	19.10%


PSA (Public Securities Association)
Total

Current Period	400%
3-Month Average	251%
6-Month Average	273%
12-Month Average	318%
Average Since Cut-Off	318%



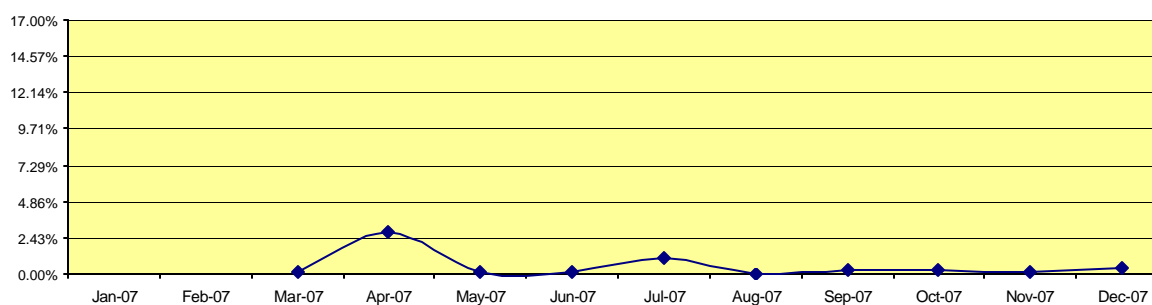
SMM	Single Monthly Mortality	$(\text{Partial and Full Prepayments} + \text{Repurchases} + \text{Curtailments} + \text{Liquidations} + \text{Other Prin Proceeds}) / (\text{Beginning Collateral Bal} - \text{Scheduled Prin})$
CPR	Conditional Prepayment Rate	$1 - (1 - \text{SMM})^{12}$
PSA	Public Securities 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 2007-3**

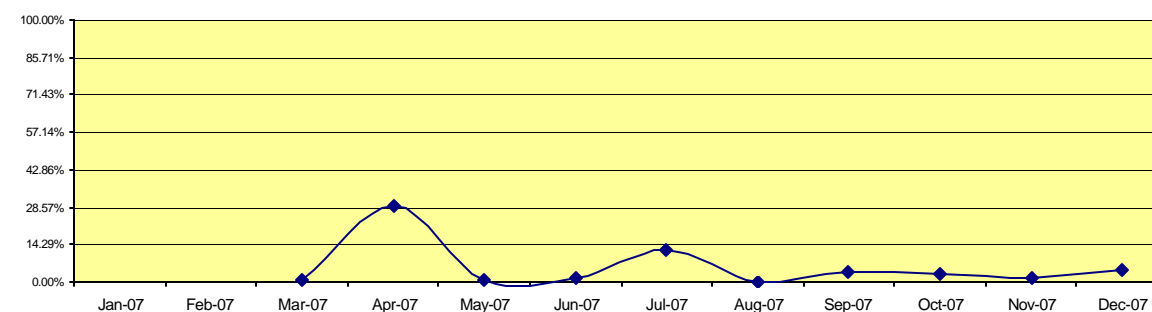
**Distribution Date: 26-Dec-07
Prepayment Summary
Pool 4A**

SMM (Single Monthly Mortality)
Total

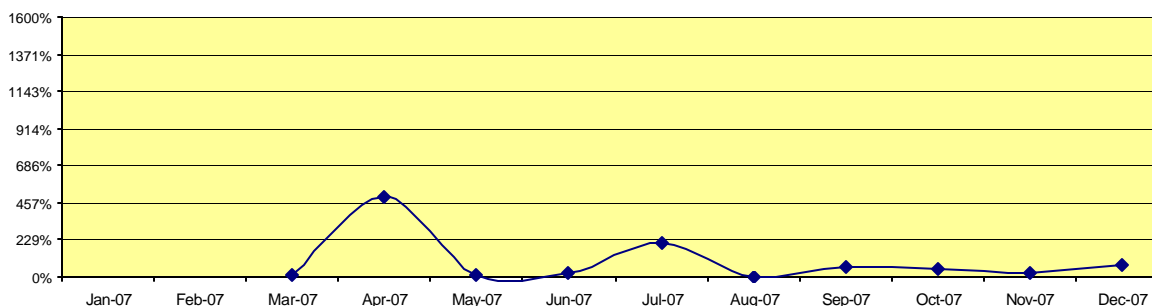
Current Period	0.41%
3-Month Average	0.25%
6-Month Average	0.37%
12-Month Average	0.54%
Average Since Cut-Off	0.54%


CPR (Conditional Prepayment Rate)
Total

Current Period	4.79%
3-Month Average	2.98%
6-Month Average	4.23%
12-Month Average	5.84%
Average Since Cut-Off	5.84%


PSA (Public Securities Association)
Total

Current Period	80%
3-Month Average	50%
6-Month Average	71%
12-Month Average	97%
Average Since Cut-Off	97%



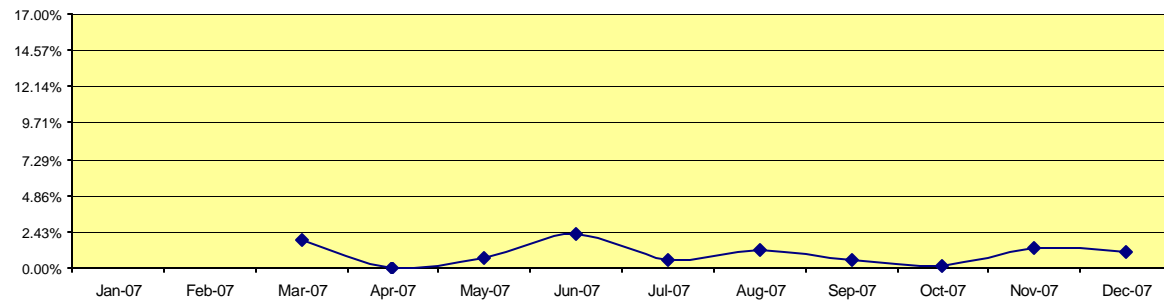
SMM	Single Monthly Mortality	(Partial and Full Prepayments + Repurchases + Curtailments + Liquidations + Other Prin Proceeds) / (Beginning Collateral Bal - Scheduled Prin)
CPR	Conditional Prepayment Rate	$1 - (1 - \text{SMM})^{12}$
PSA	Public Securities Association	$100 * \text{CPR} / (0.2 * \text{MIN}(30, \text{WAS}))$
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 2007-3**

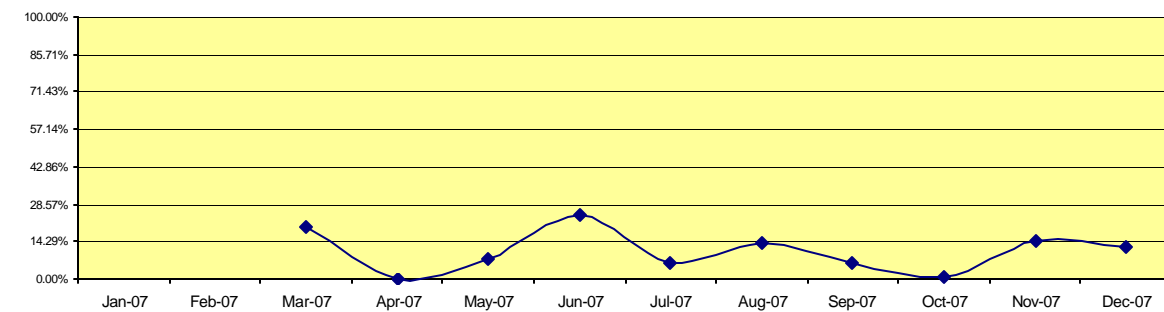
**Distribution Date: 26-Dec-07
Prepayment Summary
Pool 4B**

SMM (Single Monthly Mortality)
Total

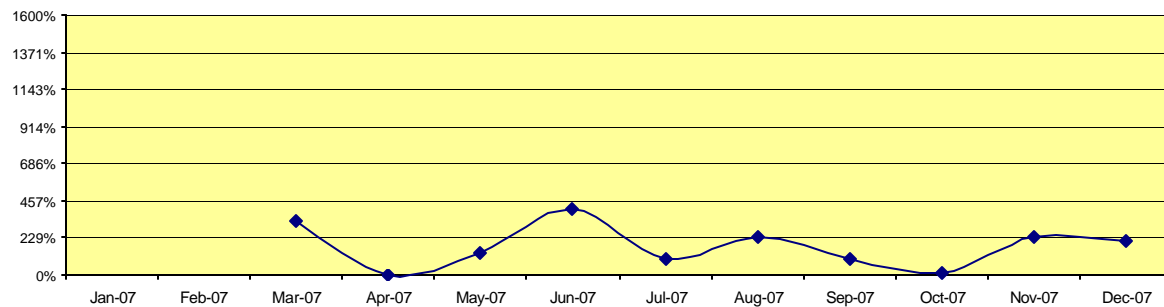
Current Period	1.10%
3-Month Average	0.82%
6-Month Average	0.79%
12-Month Average	0.95%
Average Since Cut-Off	0.95%


CPR (Conditional Prepayment Rate)
Total

Current Period	12.46%
3-Month Average	9.22%
6-Month Average	8.90%
12-Month Average	10.58%
Average Since Cut-Off	10.58%


PSA (Public Securities Association)
Total

Current Period	208%
3-Month Average	154%
6-Month Average	148%
12-Month Average	176%
Average Since Cut-Off	176%



SMM	Single Monthly Mortality	(Partial and Full Prepayments + Repurchases + Curtailments + Liquidations + Other Prin Proceeds) / (Beginning Collateral Bal - 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 2007-3

Revised Date: 28-Dec-07

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
18,000	to 74,000	459	9.83%	25,731,397	2.24%
74,000	to 99,000	340	7.28%	29,343,494	2.55%
99,000	to 124,000	409	8.76%	45,891,638	3.99%
124,000	to 149,000	408	8.74%	55,785,132	4.85%
149,000	to 174,000	357	7.64%	57,728,531	5.02%
174,000	to 201,000	362	7.75%	67,894,052	5.90%
201,000	to 258,000	614	13.15%	140,758,248	12.23%
258,000	to 315,000	446	9.55%	127,079,353	11.04%
315,000	to 372,000	290	6.21%	99,151,736	8.62%
372,000	to 429,000	250	5.35%	100,902,653	8.77%
429,000	to 486,000	267	5.72%	121,973,142	10.60%
486,000	to 2,000,000	468	10.02%	278,324,648	24.19%
		4,670	100.00%	1,150,564,023	100.00%

Distribution by Cut-off Principal Balance

Min	Max	Count	% of Total	Balance	% of Total
19,000	to 74,000	534	10.11%	29,656,119	2.27%
74,000	to 100,000	404	7.65%	35,159,395	2.69%
100,000	to 126,000	467	8.84%	53,125,478	4.06%
126,000	to 152,000	479	9.07%	66,686,853	5.10%
152,000	to 178,000	396	7.50%	65,530,549	5.01%
178,000	to 202,000	363	6.87%	68,982,678	5.28%
202,000	to 259,000	695	13.16%	159,607,739	12.21%
259,000	to 316,000	509	9.64%	145,664,479	11.14%
316,000	to 373,000	318	6.02%	109,158,884	8.35%
373,000	to 430,000	292	5.53%	118,304,697	9.05%
430,000	to 488,000	298	5.64%	136,833,929	10.47%
488,000	to 2,625,000	526	9.96%	318,693,361	24.38%
		5,281	100.00%	1,307,404,161	100.00%

Distribution by Current Mortgage Rate

Min	Max	Count	% of Total	Balance	% of Total
5.00%	to 6.84%	466	9.98%	147,310,401	12.80%
6.84%	to 7.02%	408	8.74%	116,675,403	10.14%
7.02%	to 7.19%	153	3.28%	42,389,417	3.68%
7.19%	to 7.36%	227	4.86%	66,067,197	5.74%
7.36%	to 7.53%	611	13.08%	163,441,797	14.21%
7.53%	to 7.75%	547	11.71%	146,823,946	12.76%
7.75%	to 7.97%	371	7.94%	88,336,114	7.68%
7.97%	to 8.19%	357	7.64%	82,598,542	7.18%
8.19%	to 8.41%	338	7.24%	68,064,477	5.92%
8.41%	to 8.63%	353	7.56%	69,242,377	6.02%
8.63%	to 8.89%	352	7.54%	65,236,869	5.67%
8.89%	to 12.08%	487	10.43%	94,377,483	8.20%
		4,670	100.00%	1,150,564,023	100.00%

Distribution by Original Mortgage Rate

Min	Max	Count	% of Total	Balance	% of Total
5.00%	to 6.88%	753	14.26%	230,030,941	17.59%
6.88%	to 7.06%	192	3.64%	57,290,971	4.38%
7.06%	to 7.25%	405	7.67%	114,771,205	8.78%
7.25%	to 7.44%	311	5.89%	86,983,973	6.65%
7.44%	to 7.63%	635	12.02%	173,426,968	13.26%
7.63%	to 7.85%	350	6.63%	88,166,215	6.74%
7.85%	to 8.08%	618	11.70%	148,041,674	11.32%
8.08%	to 8.30%	393	7.44%	88,317,912	6.76%
8.30%	to 8.52%	392	7.42%	78,827,209	6.03%
8.52%	to 8.73%	270	5.11%	54,767,917	4.19%
8.73%	to 9.00%	466	8.82%	90,085,177	6.89%
9.00%	to 12.08%	496	9.39%	96,693,998	7.40%
		5,281	100.00%	1,307,404,161	100.00%



Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-3

Revised Date: 28-Dec-07

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	2,240	641,556,968	55.76%	348.05	7.63%
Fixed 1st Lien	2,430	509,007,055	44.24%	346.84	7.82%

Total 4,670 1,150,564,023 100.00%

Distribution by Product Characteristics (Cut-off)

Product Type	# of Loans	Original Principal Balance	% of Balance	WAMM	WAC
Adjustable	2,573	733,007,233	56.07%	360.00	7.68%
Fixed 1st Lien	2,708	574,396,927	43.93%	359.68	7.86%

Total 5,281 1,307,404,161 100.00%

Distribution by Property Types (Current)

Property Type	# of Loans	Ending Balance	% of Balance	WAMM	WAC
SF Unattached Dwelling	2,836	665,206,995	57.82%	347.32	7.67%
PUD	797	243,697,552	21.18%	347.99	7.53%
Multifamily	626	142,852,586	12.42%	347.62	8.00%
Condo - Low Facility	402	97,242,041	8.45%	347.56	8.07%
Other	8	1,385,058	0.12%	345.44	7.42%
Manufactured Housing	1	179,790	0.02%	347.00	6.50%

Total 4,670 1,150,564,023 100.00%

Distribution by Property Types (Cut-off)

Property Type	# of Loans	Ending Balance	% of Balance	WAMM	WAC
SF Unattached Dwelling	3,245	760,879,366	58.20%	359.78	7.72%
PUD	885	278,596,577	21.31%	360.00	7.57%
Multifamily	686	157,162,082	12.02%	360.00	8.07%
Condo - Low Facility	455	109,129,949	8.35%	359.88	8.14%
Other	9	1,454,683	0.11%	360.00	7.44%
Manufactured Housing	1	181,504	0.01%	360.00	6.50%

Total 5,281 1,307,404,161 100.00%



Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-3

Revised Date: 28-Dec-07

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	2,855	823,026,033	71.53%	347.55	7.48%
Non-Owner Occupied	1,634	270,919,550	23.55%	347.36	8.31%
Owner Occupied - Secondary Residence	181	56,618,439	4.92%	347.70	8.17%

Total 4,670 1,150,564,023 100.00%

Distribution by Occupancy Type (Cut-off)

Occupancy Type	# of Loans	Ending Balance	% of Balance	WAMM	WAC
Owner Occupied - Primary Residence	3,153	922,592,363	70.57%	359.84	7.52%
Non-Owner Occupied	1,921	319,470,754	24.44%	359.89	8.38%
Owner Occupied - Secondary Residence	207	65,341,043	5.00%	360.00	8.22%

Total 5,281 1,307,404,161 100.00%

Distribution by Loan Purpose (Current)

Loan Purpose	# of Loans	Ending Balance	% of Balance	WAMM	WAC
Purchase	2,702	654,461,606	56.88%	347.75	7.80%
Refinance/Equity Takeout	1,183	307,623,785	26.74%	347.35	7.65%
Refinance/No Cash Out	572	141,122,382	12.27%	347.24	7.43%
Other	212	46,993,706	4.08%	346.18	7.77%
Unknown	1	362,545	0.03%	348.00	6.00%

Total 4,670 1,150,564,023 100.00%

Distribution by Loan Purpose (Cut-off)

Loan Purpose	# of Loans	Ending Balance	% of Balance	WAMM	WAC
Purchase	3,142	758,671,325	58.03%	359.98	7.86%
Refinance/Equity Takeout	1,301	342,464,736	26.19%	359.83	7.69%
Refinance/No Cash Out	603	153,365,158	11.73%	359.58	7.46%
Other	234	52,538,494	4.02%	359.16	7.76%
Unknown	1	364,447	0.03%	360.00	6.00%

Total 5,281 1,307,404,161 100.00%

Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-3

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
Unknown	4,670	1,150,564,023	100.00%	347.51	7.71%

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

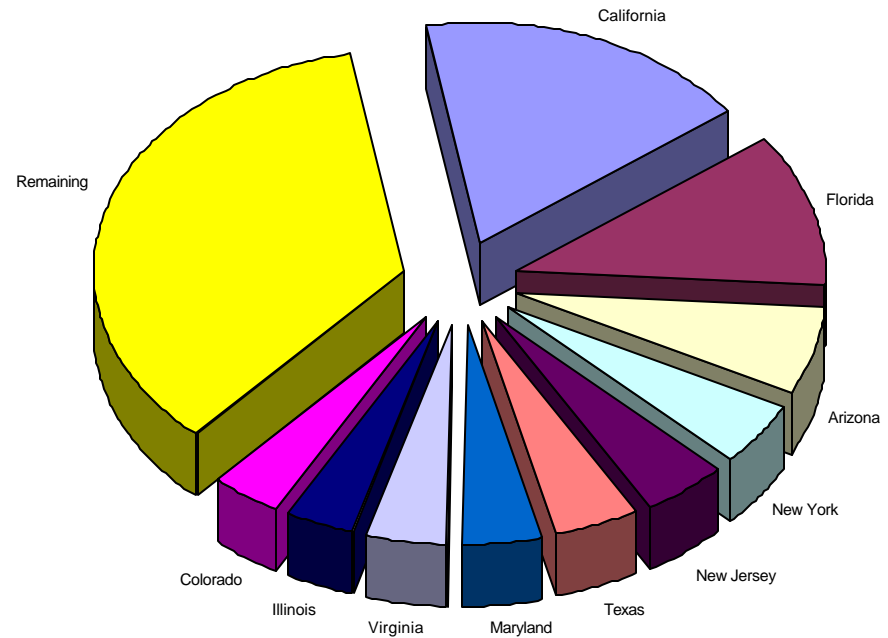
Originator	# of Loans	Ending Balance	% of Balance	WAMM	WAC
Unknown	5,281	1,307,404,161	100.00%	359.86	7.76%

**Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-3**

**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	492	200,675,016	17.44%	348	7.28%
Florida	494	132,751,212	11.54%	348	7.92%
Arizona	263	72,956,107	6.34%	348	7.51%
New York	171	53,083,006	4.61%	348	7.73%
New Jersey	155	51,601,625	4.48%	348	7.76%
Texas	340	50,202,553	4.36%	346	7.97%
Maryland	157	49,285,274	4.28%	346	7.64%
Virginia	155	46,968,440	4.08%	348	7.55%
Illinois	181	42,038,212	3.65%	348	8.16%
Colorado	162	40,826,346	3.55%	348	7.63%
Remaining	2,100	410,176,232	35.65%	347	7.84%

Top 10 Current State Concentration

Top 10 Original State Concentration

Geographic Distribution	# of Loans	Balance ⁽¹⁾	% of Balance	WAMM	WAC
California	546	226,391,106	17.32%	360	7.35%
Florida	543	147,006,959	11.24%	360	7.97%
Arizona	300	85,625,479	6.55%	360	7.53%
New York	190	60,596,709	4.63%	360	7.80%
New Jersey	176	57,614,399	4.41%	360	7.83%
Maryland	181	54,768,150	4.19%	360	7.68%
Texas	372	54,518,189	4.17%	359	8.00%
Virginia	171	51,451,288	3.94%	360	7.62%
Illinois	213	51,254,162	3.92%	360	8.16%
Colorado	192	48,475,742	3.71%	360	7.67%
Remaining	2,397	469,701,977	35.93%	360	7.89%

⁽¹⁾ Based on Current Period Ending Principal Balance



Revised Date: 28-Dec-07

Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-3

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
33673401	200712	584,250.00	516,888.49	67,361.51	0.00	67,361.51	0.00	67,361.51	67,361.51	L	
33583006	200712	345,565.35	310,527.35	35,038.00	0.00	35,038.00	0.00	35,038.00	35,038.00	L	
39773783	200712	270,000.00	153,510.78	116,489.22	0.00	116,489.22	0.00	116,489.22	116,489.22	L	
39260781	200712	228,975.00	115,100.01	113,874.99	0.00	113,874.99	0.00	113,874.99	113,874.99	L	
39092192	200712	214,682.26	134,214.25	80,468.01	0.00	80,468.01	0.00	80,468.01	80,468.01	L	
123225823	200712	103,281.89	3,503.58	99,778.31	0.00	99,778.31	0.00	99,778.31	99,778.31	L	
33654104	200712	74,250.00	20,198.94	54,051.06	0.00	54,051.06	0.00	54,051.06	54,051.06	L	
Current Total		1,821,004.50	1,253,943.40	567,061.10	0.00	567,061.10	0.00	567,061.10	567,061.10		
Cumulative		2,905,903.50	1,968,926.29	936,977.21	0.00	936,977.21	0.00	936,977.21	936,977.21		

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 2007-3**

Revised Date: 28-Dec-07

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

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	1,821,004.50	1,253,943.40	567,061.10	7	0.00	0	0.00	0	0.00	0	567,061.10	936,977.21
26-Nov-07	805,000.00	492,790.83	312,209.17	2	0.00	0	0.00	0	0.00	0	312,209.17	369,916.11
25-Oct-07	0.00	0.00	0.00	0	0.00	0	0.00	0	0.00	0	0.00	57,706.94
25-Sep-07	146,899.00	100,297.85	46,601.15	1	0.00	0	0.00	0	0.00	0	46,601.15	57,706.94
27-Aug-07	0.00	0.00	0.00	0	0.00	0	0.00	0	0.00	0	0.00	11,105.79
25-Jul-07	133,000.00	121,894.21	11,105.79	1	0.00	0	0.00	0	0.00	0	11,105.79	11,105.79
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
Total	2,905,903.50	1,968,926.29	936,977.21	11	0.00	0	0.00	0	0.00	0	936,977.21	



Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-3

Revised Date: 28-Dec-07

Distribution Date: 26-Dec-07
Historical Realized Loss Summary
Pool 1A

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
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 2007-3

Revised Date: 28-Dec-07

Distribution Date: 26-Dec-07
Historical Realized Loss Summary
Pool 1B

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	214,682.26	134,214.25	80,468.01	1	0.00	0	0.00	0	0.00	0	80,468.01	392,677.18
26-Nov-07	805,000.00	492,790.83	312,209.17	2	0.00	0	0.00	0	0.00	0	312,209.17	312,209.17
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
Total	1,019,682.26	627,005.08	392,677.18	3	0.00	0	0.00	0	0.00	0	392,677.18	



**Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-3**

Revised Date: 28-Dec-07

**Distribution Date: 26-Dec-07
Historical Realized Loss Summary
Pool 2**

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	345,565.35	310,527.35	35,038.00	1	0.00	0	0.00	0	0.00	0	35,038.00	35,038.00
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
Total	345,565.35	310,527.35	35,038.00	1	0.00	0	0.00	0	0.00	0	35,038.00	



**Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-3**

Revised Date: 28-Dec-07

**Distribution Date: 26-Dec-07
Historical Realized Loss Summary
Pool 3A**

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	74,250.00	20,198.94	54,051.06	1	0.00	0	0.00	0	0.00	0	54,051.06	100,652.21
26-Nov-07	0.00	0.00	0.00	0	0.00	0	0.00	0	0.00	0	0.00	46,601.15
25-Oct-07	0.00	0.00	0.00	0	0.00	0	0.00	0	0.00	0	0.00	46,601.15
25-Sep-07	146,899.00	100,297.85	46,601.15	1	0.00	0	0.00	0	0.00	0	46,601.15	46,601.15
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
Total	221,149.00	120,496.79	100,652.21	2	0.00	0	0.00	0	0.00	0	100,652.21	



**Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-3**

Revised Date: 28-Dec-07

***Distribution Date: 26-Dec-07
Historical Realized Loss Summary
Pool 3B***

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	1,083,225.00	785,499.28	297,725.72	3	0.00	0	0.00	0	0.00	0	297,725.72	297,725.72
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
Total	1,083,225.00	785,499.28	297,725.72	3	0.00	0	0.00	0	0.00	0	297,725.72	



**Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-3**

Revised Date: 28-Dec-07

***Distribution Date: 26-Dec-07
Historical Realized Loss Summary
Pool 4A***

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	11,105.79
26-Nov-07	0.00	0.00	0.00	0	0.00	0	0.00	0	0.00	0	0.00	11,105.79
25-Oct-07	0.00	0.00	0.00	0	0.00	0	0.00	0	0.00	0	0.00	11,105.79
25-Sep-07	0.00	0.00	0.00	0	0.00	0	0.00	0	0.00	0	0.00	11,105.79
27-Aug-07	0.00	0.00	0.00	0	0.00	0	0.00	0	0.00	0	0.00	11,105.79
25-Jul-07	133,000.00	121,894.21	11,105.79	1	0.00	0	0.00	0	0.00	0	11,105.79	11,105.79
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
Total	133,000.00	121,894.21	11,105.79	1	0.00	0	0.00	0	0.00	0	11,105.79	



**Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-3**

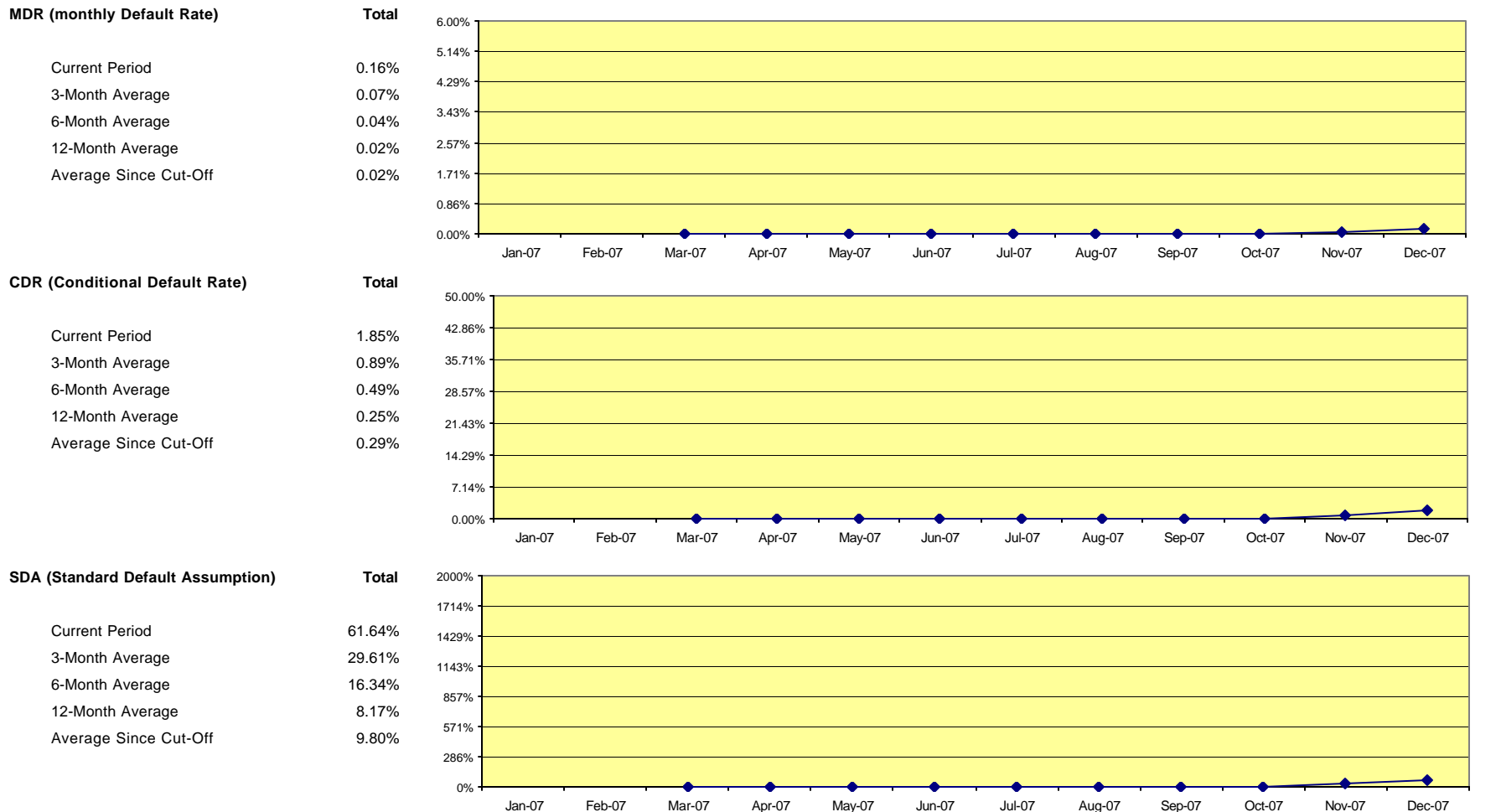
Revised Date: 28-Dec-07

**Distribution Date: 26-Dec-07
Historical Realized Loss Summary
Pool 4B**

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	103,281.89	3,503.58	99,778.31	1	0.00	0	0.00	0	0.00	0	99,778.31	99,778.31
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
Total	103,281.89	3,503.58	99,778.31	1	0.00	0	0.00	0	0.00	0	99,778.31	

**Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-3**

**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 $30 < \text{WAS} = 60$ then $\text{CDR}/0.6$ else if $60 < \text{WAS} = 120$ 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	$(\text{Original Term} - \text{Remaining Term}) \times (\text{Current Scheduled Balance} / \text{Deal Scheduled Principal Balance})$



Revised Date: 28-Dec-07

Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-3

Distribution Date: 26-Dec-07
Material Breaches Detail

Disclosure Control #	Loan Group #	Ending Principal Balance	Material Breach Date	Material Breach Description
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No Material Breaches Reported

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



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Series 2007-3

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

Disclosure Control #	Loan Group #	Modified Maturity Date	Cutoff Maturity Date	Modification Description
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No Prior Loan Modification Reported

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.



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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
33577479	1-Dec-07	Atlanta	GA	Multifamily	267,750.00	267,750.00	0.00						
33659681	1-Dec-07	Mcleansville	NC	PUD	140,850.00	140,850.00	0.00						
39401286	1-Dec-07	Lansing	IL	SF Unattached Dwelling	199,901.62	198,658.56	0.00						
39461355	1-Dec-07	Spring Hill	FL	SF Unattached Dwelling	385,000.00	385,000.00	0.00						
33351370	1-Dec-07	Phoenix	AZ	SF Unattached Dwelling	289,000.00	289,000.00	0.00						
39314562	1-Dec-07	East Point	GA	SF Unattached Dwelling	170,000.00	170,000.00	0.00						
39559182	1-Dec-07	Groveport	OH	SF Unattached Dwelling	260,000.00	260,000.00	0.00						
39745575	1-Dec-07	Conifer	CO	SF Unattached Dwelling	465,000.00	465,000.00	0.00						
33536574	1-Dec-07	American Canyon	CA	SF Unattached Dwelling	557,625.52	557,625.52	0.00						
39821822	1-Dec-07	Tucson	AZ	PUD	108,000.00	108,000.00	0.00						
45256385	1-Dec-07	Springfield	VA	SF Unattached Dwelling	440,000.00	440,000.00	0.00						
39824487	1-Dec-07	West Palm Beach	FL	SF Unattached Dwelling	280,000.00	280,000.00	0.00						
33569724	1-Dec-07	Colorado Springs	CO	SF Unattached Dwelling	143,950.00	143,750.00	0.00						
39908777	1-Dec-07	Atlanta	GA	Multifamily	252,000.00	252,000.00	0.00						
123173312	1-Dec-07	Las Vegas	NV	SF Unattached Dwelling	190,000.00	190,000.00	0.00						
123171910	1-Dec-07	Greensboro	NC	SF Unattached Dwelling	90,076.15	89,470.17	0.00						
33583105	1-Dec-07	Marion	AR	SF Unattached Dwelling	211,649.84	210,089.70	0.00						
33627167	1-Dec-07	Atlanta	GA	SF Unattached Dwelling	233,330.22	231,920.96	0.00						
33719725	1-Dec-07	Pickerington	OH	SF Unattached Dwelling	179,200.00	179,200.00	0.00						
45059045	1-Dec-07	Chicago	IL	Multifamily	252,000.00	252,000.00	0.00						
33578923	1-Dec-07	Gautier	MS	Condo - Low Facility	110,520.52	110,490.85	0.00						
33655945	1-Dec-07	New Prague	MN	SF Unattached Dwelling	246,398.25	246,360.88	0.00						
33453879	1-Dec-07	Richmond	VA	SF Unattached Dwelling	301,500.00	301,500.00	0.00						
33700386	1-Dec-07	Phoenix	AZ	Condo - Low Facility	84,700.00	84,700.00	0.00						
33493271	1-Nov-07	El Paso	TX	Multifamily	116,000.00	116,000.00	0.00						
33599390	1-Nov-07	Detroit	MI	SF Unattached Dwelling	55,922.67	55,498.24	0.00						
33673401	1-Nov-07	Santa Clara	CA	Condo - Low Facility	0.00	0.00	0.00		0.00	10-Dec-07			67,361.51
123177354	1-Nov-07	Wyoming	MI	SF Unattached Dwelling	70,174.06	70,023.83	0.00						
123317372	1-Nov-07	Chisago City	MN	SF Unattached Dwelling	255,200.00	255,200.00	0.00						



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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
33534058	1-Nov-07	Charlotte	NC	SF Unattached Dwelling	124,000.00	124,000.00	0.00						
33640806	1-Nov-07	Sandwich	MA	Condo - Low Facility	85,254.61	84,781.22	0.00						
33700493	1-Nov-07	Stone Mountain	GA	SF Unattached Dwelling	130,398.20	129,345.71	0.00						
33629593	1-Nov-07	Henderson	NV	SF Unattached Dwelling	320,000.00	320,000.00	0.00						
33653395	1-Nov-07	Milford	NH	SF Unattached Dwelling	199,655.02	197,910.49	0.00						
33740721	1-Nov-07	Modesto	CA	SF Unattached Dwelling	468,000.00	468,000.00	0.00						
39870654	1-Nov-07	Jacksonville	FL	SF Unattached Dwelling	144,000.00	144,000.00	0.00						
123130668	1-Nov-07	McKinney	TX	SF Unattached Dwelling	244,000.00	244,000.00	0.00						
45111846	1-Nov-07	Miami	FL	SF Unattached Dwelling	480,000.00	480,000.00	0.00						
123170912	1-Nov-07	Grand Rapids	MI	SF Unattached Dwelling	80,860.29	80,494.76	0.00						
123174864	1-Nov-07	Baltimore	MD	SF Unattached Dwelling	58,471.96	58,310.33	0.00						
123178782	1-Nov-07	Clear Spring	MD	SF Unattached Dwelling	251,615.11	251,141.40	0.00						
123173007	1-Nov-07	Pittsville	MD	SF Unattached Dwelling	131,203.01	130,455.25	0.00						
123172447	1-Nov-07	Lees Summit	MO	SF Unattached Dwelling	364,246.59	363,360.86	0.00						
123172314	1-Nov-07	Kansas City	MO	SF Unattached Dwelling	314,393.25	312,278.27	0.00						
33559576	1-Nov-07	No Las Vegas	NV	PUD	324,000.00	324,000.00	0.00						
33583006	1-Nov-07	Oakley	CA	SF Unattached Dwelling	0.00	0.00	0.00		0.00	10-Dec-07			35,038.00
33366295	1-Nov-07	Raleigh	NC	Condo - Low Facility	80,546.21	79,942.19	0.00						
33710377	1-Nov-07	West Sacramento	CA	SF Unattached Dwelling	420,800.00	420,800.00	0.00						
33727579	1-Nov-07	Santa Rosa	CA	SF Unattached Dwelling	457,000.00	457,000.00	0.00						
33643230	1-Nov-07	Las Vegas	NV	PUD	438,000.00	438,000.00	0.00						
39532916	1-Nov-07	Longmont	CO	SF Unattached Dwelling	246,612.88	245,256.13	0.00						
39280870	1-Nov-07	Monroe	NC	PUD	218,900.00	218,900.00	0.00						
33583402	1-Nov-07	Concord	CA	SF Unattached Dwelling	520,000.00	520,000.00	0.00						
33489410	1-Nov-07	Saint Paul	MN	SF Unattached Dwelling	114,674.93	113,814.87	0.00						
33653072	1-Oct-07	Gibsonville	NC	PUD	126,000.00	126,000.00	0.00						
33659780	1-Oct-07	Gibsonville	NC	PUD	131,400.00	131,400.00	0.00						
33318676	1-Oct-07	Los Angeles	CA	SF Unattached Dwelling	268,000.00	268,000.00	0.00						
33495268	1-Oct-07	Chandler	AZ	PUD	435,000.00	435,000.00	0.00						

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***Distribution Date: 26-Dec-07
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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
33596263	1-Oct-07	Manassas	VA	SF Unattached Dwelling	480,000.00	480,000.00	0.00						
33438441	1-Oct-07	Atlanta	GA	Multifamily	278,000.00	278,000.00	0.00						
33740853	1-Oct-07	Detroit	MI	SF Unattached Dwelling	99,925.79	99,157.70	0.00						
33474685	1-Oct-07	Las Vegas	NV	PUD	540,000.00	540,000.00	0.00						
33425349	1-Oct-07	Frederick	MD	SF Unattached Dwelling	202,000.00	202,000.00	0.00						
39841200	1-Oct-07	San Francisco	CA	Condo - Low Facility	704,000.00	704,000.00	0.00						
33654104	1-Oct-07	Kansas City	MO	SF Unattached Dwelling	0.00	0.00	0.00		0.00	10-Dec-07			54,051.06
33667205	1-Oct-07	Holland	MI	SF Unattached Dwelling	93,000.00	93,000.00	0.00						
39260781	1-Sep-07	Houston	TX	Condo - Low Facility	0.00	0.00	0.00		0.00	10-Dec-07			113,874.99
39773783	1-Sep-07	Moreland	GA	SF Unattached Dwelling	0.00	0.00	0.00		0.00	10-Dec-07			116,489.22
33564865	1-Sep-07	West Bloomfield	MI	SF Unattached Dwelling	349,705.21	348,153.66	0.00						
33599226	1-Sep-07	Detroit	MI	SF Unattached Dwelling	47,974.45	47,680.24	0.00						
33286113	1-Sep-07	Katy	TX	PUD	698,767.89	692,694.37	0.00						
33647934	1-Sep-07	Laplata	MO	SF Unattached Dwelling	65,750.00	65,389.27	0.00						
33656877	1-Sep-07	Boerne	TX	PUD	579,600.85	575,462.41	0.00						
123153355	1-Sep-07	Minnetonka	MN	SF Unattached Dwelling	270,560.00	270,560.00	0.00						
45063773	1-Sep-07	Damascus	MD	SF Unattached Dwelling	536,000.00	536,000.00	0.00						
33475773	1-Sep-07	Memphis	TN	Multifamily	162,329.09	161,340.98	0.00						
39092192	1-Sep-07	Saint Louis	MO	SF Unattached Dwelling	0.00	0.00	0.00		0.00	10-Dec-07			80,468.01
123159451	1-Sep-07	Las Vegas	NV	PUD	711,000.00	711,000.00	0.00						
33619396	1-Sep-07	Colorado Springs	CO	SF Unattached Dwelling	260,000.00	260,000.00	0.00						
33571019	1-Sep-07	Atlanta	GA	Multifamily	0.00	0.00	0.00		0.00	1-Dec-07			
33571688	1-Sep-07	Atlanta	GA	Multifamily	0.00	0.00	0.00		0.00	1-Dec-07			
33626789	1-Sep-07	Atlanta	GA	Multifamily	0.00	0.00	0.00		0.00	1-Dec-07			
33537119	1-Aug-07	Dallas	TX	PUD	418,758.94	415,988.38	0.00						
123160806	1-Aug-07	Dumfries	VA	PUD	540,000.00	540,000.00	0.00						
33757840	1-Aug-07	Silver Spring	MD	SF Unattached Dwelling	580,000.00	580,000.00	0.00						
39647409	1-Aug-07	Kansas City	MO	SF Unattached Dwelling	170,000.00	170,000.00	0.00						
39571864	1-Aug-07	Monroe	NC	SF Unattached Dwelling	208,900.00	208,900.00	0.00						



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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
39530753	1-Aug-07	Port St. Lucie	FL	PUD	248,000.00	245,979.05	0.00						
39660022	1-Aug-07	Casper	WY	SF Unattached Dwelling	366,400.00	366,400.00	0.00						
123225823	1-Jun-07	Atlanta	GA	SF Unattached Dwelling	0.00	0.00	0.00		0.00	10-Dec-07			99,778.31
123123986	1-Jun-07	Woodbridge	VA	SF Unattached Dwelling	292,500.00	292,500.00	0.00						
Total					22,435,953.13	22,400,486.25	0.00		0.00		0.00	0.00	567,061.10



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Revised Date: 28-Dec-07

Distribution Date: 26-Dec-07
Substitution Detail History

- - - Loans Substituted Into Pool - - -

Investor #	Period	Beginning Principal Balance
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- - - - - Loans Substituted Out of Pool - - - - -

Investor #	Period	Beginning Principal Balance	Adjusted for Principal	Substitution Code
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No Substituted Loans Reported



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Revised Date: 28-Dec-07

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

- - - Loans Substituted Into Pool - - -

- - - Loans Substituted Out of Pool - - -

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