Lehman XS Trust
Mortgage Pass Through Certificates
Series 2007-5H

Distribution Date: 25-May-07

ABN AMRO Acct : 724705.1

Payment Date:
25-May-07

Prior Payment:
N/A

Next Payment:
25-Jun-07

Record Date:
30-Apr-07

Distribution Count:
1

Closing Date:
30-Apr-07

First Pay. Date:
25-May-07

Rated Final Payment Date:
25-May-37

Determination Date:
18-May-07

Delinq Method:
OTS

Content:

Contact Information:

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Outside Parties To The Transaction

Depositor: Structured Asset Securities Corp c/o Lehman Bros

Underwriter: Lehman Brothers Inc.

Master Servicer: Aurora Loan Services LLC

Rating Agency: Fitch Ratings/Moody's Investors Service, Inc.

Lehman XS Trust
Mortgage Pass Through Certificates
Series 2007-5H

Distribution Date: 25-May-07
Bond Payments

Class	CUSIP	Original Face Value [1]		Beginning Certificate Balance	Principal Payment	Principal Adjustment or Loss	Deferred Interest	Ending Certificate Balance	Interest Payment [2]	Interest Adjustment	Pass-Through Rate
1-A1	525248AA8	168,351,000.00		168,351,000.00	2,416,581.32	0.00	0.00	165,934,418.68	911,901.25	0.00	6.5000000000%
1-A2	525248AB6	18,706,000.00		18,706,000.00	268,513.82	0.00	0.00	18,437,486.18	101,324.17	0.00	6.5000000000%
1-APO	525248AC4	7,483,000.00		7,483,000.00	107,414.14	0.00	0.00	7,375,585.86	0.00	0.00	N/A
1-AIO	525248AD2	194,540,000.00	N	194,540,000.00	0.00	0.00	0.00	191,747,490.72	121,587.50	0.00	0.7500000000%
2-A1	525248AE0	227,227,000.00		227,227,000.00	2,173,411.83	0.00	0.00	225,053,588.17	1,230,812.92	0.00	6.5000000000%
2-A2	525248AF7	38,108,000.00		38,108,000.00	364,500.60	0.00	0.00	37,743,499.40	206,418.33	0.00	6.5000000000%
3-A1	525248AG5	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
3-A2	525248AH3	37,521,000.00		37,521,000.00	319,042.94	0.00	0.00	37,201,957.06	219,865.42	0.00	7.0317554975%
3-A3	525248AX8	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
3-A4	525248AY6	337,690,000.00		337,690,000.00	2,871,394.93	0.00	0.00	334,818,605.07	1,815,083.75	0.00	6.4500000000%
3-A5	525248AZ3	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
3-AIO1	525248BA7	337,690,000.00	N	337,690,000.00	0.00	0.00	0.00	0.00	37,077.09	0.00	0.1317554975%
3-AIO2	525248BB5	337,690,000.00	N	121,568,400.00	0.00	0.00	0.00	0.00	126,633.75	0.00	1.2500000000%
I-M1	525248AK6	12,323,000.00		12,323,000.00	0.00	0.00	0.00	12,323,000.00	62,847.30	0.00	6.1200000000%
I-M2	525248AL4	6,900,000.00		6,900,000.00	0.00	0.00	0.00	6,900,000.00	35,477.50	0.00	6.1700000000%
I-M3	525248AM2	1,972,000.00		1,972,000.00	0.00	0.00	0.00	1,972,000.00	10,303.70	0.00	6.2700000000%
I-M4	525248AN0	3,450,000.00		3,450,000.00	0.00	0.00	0.00	3,450,000.00	18,745.00	0.00	6.5200000000%
I-M5	525248AP5	1,479,000.00		1,479,000.00	0.00	0.00	0.00	1,479,000.00	8,331.70	0.00	6.7600000000%
I-M6	525248AQ3	1,232,000.00		1,232,000.00	0.00	0.00	0.00	1,232,000.00	7,289.33	0.00	7.1000000000%
I-M7	525248AR1	1,232,000.00		1,232,000.00	0.00	0.00	0.00	1,232,000.00	7,289.33	0.00	7.1000000000%
II-M1	525248BC3	11,090,000.00		11,090,000.00	0.00	0.00	0.00	11,090,000.00	64,985.14	0.00	7.0317554975%
II-M2	525248BD1	10,063,000.00		10,063,000.00	0.00	0.00	0.00	10,063,000.00	58,967.13	0.00	7.0317554975%
II-M3	525248BE9	4,929,000.00		4,929,000.00	0.00	0.00	0.00	4,929,000.00	28,882.94	0.00	7.0317554975%
II-M4	525248BF6	3,491,000.00		3,491,000.00	0.00	0.00	0.00	3,491,000.00	20,456.55	0.00	7.0317554975%
II-M5	525248BG4/U5253MAA9	2,465,000.00		2,465,000.00	0.00	0.00	0.00	2,465,000.00	14,444.40	0.00	7.0317554975%
II-M6	525248BH2/U5253MAB7	1,848,000.00		1,848,000.00	0.00	0.00	0.00	1,848,000.00	10,828.90	0.00	7.0317554975%
II-M7	525248BJ8/U5253MAC5	1,642,941.00		1,642,941.00	0.00	0.00	0.00	1,642,941.00	9,627.30	0.00	7.0317554975%
I-X	9ABSCE24	492,899,466.27	N	492,899,466.27	0.00	0.00	0.00	487,568,673.48	199,246.00	199,246.00	N/A
I-P	9ABSCE25	100.00		100.00	0.00	0.00	0.00	100.00	0.00	0.00	N/A
II-P	9ABSCE26	100.00		100.00	0.00	0.00	0.00	100.00	0.00	0.00	N/A

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

Lehman XS Trust
Mortgage Pass Through Certificates
Series 2007-5H

Distribution Date: 25-May-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
I-LT-R	9ABSCE27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
I-R	9ABSCE29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
II-LT-R	9ABSCE28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
II-R	9ABSCE30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
Total		899,203,141.00	899,203,141.00	8,520,859.58	0.00	0.00	890,682,281.41	5,328,426.40	199,246.00	
						Total P&I Payment		13,849,285.98		

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

LaSalle Bank
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Lehman XS Trust
Mortgage Pass Through Certificates
Series 2007-5H

Distribution Date: 25-May-07
Statement to Certificate Holders (FACTORS)
Bond Payments

Class	CUSIP	Original Face Value	Beginning Certificate Balance *	Principal Payment *	Principal Adjustment or Loss	Deferred Interest *	Ending Certificate Balance *	Interest Payment *	Interest Adjustment*	Next Rate **
1-A1	525248AA8	168,351,000.00	1000.000000000	14.354422130	0.000000000	0.000000000	985.645577869	5.416666667	0.000000000	Fixed
1-A2	525248AB6	18,706,000.00	1000.000000000	14.354422111	0.000000000	0.000000000	985.645577869	5.416666845	0.000000000	Fixed
1-APO	525248AC4	7,483,000.00	1000.000000000	14.354422023	0.000000000	0.000000000	985.645577869	0.000000000	0.000000000	N/A
1-AIO	525248AD2	194,540,000.00 **N**	1000.000000000	0.000000000	0.000000000	0.000000000	985.645577869	0.625000000	0.000000000	N/A
2-A1	525248AE0	227,227,000.00	1000.000000000	9.564936517	0.000000000	0.000000000	990.435063467	5.416666681	0.000000000	6.50000000%
2-A2	525248AF7	38,108,000.00	1000.000000000	9.564936496	0.000000000	0.000000000	990.435063467	5.416666579	0.000000000	6.50000000%
3-A1	525248AG5	0.00	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	N/A
3-A2	525248AH3	37,521,000.00	1000.000000000	8.503050025	0.000000000	0.000000000	991.496950063	5.859796381	0.000000000	7.03000000%
3-A3	525248AX8	0.00	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	N/A
3-A4	525248AY6	337,690,000.00	1000.000000000	8.503049927	0.000000000	0.000000000	991.496950063	5.375000000	0.000000000	6.45000000%
3-A5	525248AZ3	0.00	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	N/A
3-AIO1	525248BA7	337,690,000.00 **N**	1000.000000000	0.000000000	0.000000000	0.000000000	0.000000000	0.109796233	0.000000000	N/A
3-AIO2	525248BB5	337,690,000.00 **N**	360.000000000	0.000000000	0.000000000	0.000000000	0.000000000	0.375000000	0.000000000	N/A
I-M1	525248AK6	12,323,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	5.100000000	0.000000000	6.12000000%
I-M2	525248AL4	6,900,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	5.141666667	0.000000000	6.17000000%
I-M3	525248AM2	1,972,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	5.225000000	0.000000000	6.27000000%
I-M4	525248AN0	3,450,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	5.433333333	0.000000000	6.52000000%
I-M5	525248AP5	1,479,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	5.633333333	0.000000000	6.76000000%
I-M6	525248AQ3	1,232,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	5.916663961	0.000000000	7.10000000%
I-M7	525248AR1	1,232,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	5.916663961	0.000000000	7.10000000%
II-M1	525248BC3	11,090,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	5.859796213	0.000000000	7.03000000%
II-M2	525248BD1	10,063,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	5.859796283	0.000000000	7.03000000%
II-M3	525248BE9	4,929,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	5.859797119	0.000000000	7.03000000%
II-M4	525248BF6	3,491,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	5.859796620	0.000000000	7.03000000%
II-M5	525248BG4/U5253MAA9	2,465,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	5.859797160	0.000000000	7.03000000%
II-M6	525248BH2/U5253MAB7	1,848,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	5.859794372	0.000000000	7.03000000%
II-M7	525248BJ8/U5253MAC5	1,642,941.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	5.859796548	0.000000000	7.03000000%
I-X	9ABSCE24	492,899,466.27 **N**	1000.000000000	0.000000000	0.000000000	0.000000000	989.184827425	0.404232533	0.404232534	N/A
I-P	9ABSCE25	100.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	0.000000000	0.000000000	N/A
II-P	9ABSCE26	100.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	0.000000000	0.000000000	N/A

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

Lehman XS Trust
Mortgage Pass Through Certificates
Series 2007-5H

Distribution Date: 25-May-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 **
I-LT-R	9ABSCE27	0.00	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	N/A
I-R	9ABSCE29	0.00	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	N/A
II-LT-R	9ABSCE28	0.00	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	N/A
II-R	9ABSCE30	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

LaSalle Bank
ABN AMRO

Lehman XS Trust
Mortgage Pass Through Certificates
Series 2007-5H

Distribution Date: 25-May-07
Cash Reconciliation Summary

Pool Source of Funds

Interest Summary

Interest Summary	
Scheduled Interest	6,161,201.84
Fees	833,146.52
Remittance Interest	5,328,055.32
Other Interest Proceeds/Shortfalls	
Prepayment Penalties	0.00
Other Interest Loss	0.00
Other Interest Proceeds	0.00
Non-advancing Interest	0.00
Net PPIS/Relief Act Shortfall	0.00
Modification Shortfall	0.00
Other Interest Proceeds/Shortfalls	0.00
Interest Adjusted	5,328,055.32
Fee Summary	
Total Servicing Fees	833,146.52
Total Trustee Fees	0.00
LPMI Fees	0.00
Credit Manager's Fees	0.00
Misc. Fees / Trust Expense	0.00
Insurance Premium	0.00
Total Fees	833,146.52

Advances (Principal & Interest)

Prior Month's Outstanding Advances	N/A
Current Advances	N/A
Reimbursement of Prior Advances	N/A
Outstanding Advances	N/A

Principal Summary

Principal Summary	
Scheduled Prin Distribution	204,777.83
Curtailments	182,664.00
Prepayments in Full	7,559,248.89
Liquidation Proceeds	0.00
Repurchase Proceeds	574,539.94
Other Principal Proceeds	0.00
Remittance Principal	8,521,230.66

Non-Pool Source of Funds

Swap Agreement

Pool 1	
Net Swap due to Administrator	0.00
Net Swap due to Provider	0.00
Swap Termination due to Administrator	0.00
Swap Termination due to Provider	0.00
Pool 2	
Net Swap due to Administrator	0.00
Net Swap due to Provider	0.00
Swap Termination due to Administrator	0.00
Swap Termination due to Provider	0.00

Cap Agreement

Pool 1 Interest Rate Cap Agreement	0.00
Pool 2 Interest Rate Cap Agreement	0.00

Insurance Proceeds

Insurance Proceeds	0.00

FDP Premiums

FDP Premiums	0.00

P&I Due Certificate Holders	13,849,285.98

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.

LaSalle Bank
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Lehman XS Trust
Mortgage Pass Through Certificates
Series 2007-5H

Distribution Date: 25-May-07
Cash Reconciliation Summary Pool 1 - 2

	Pool 1	Pool 2	Total
Interest Summary			
Scheduled Interest	1,478,449.88	1,881,634.24	3,360,084.12
Fees	190,688.45	248,192.72	438,881.17
Remittance Interest	1,287,761.43	1,633,441.52	2,921,202.95
Other Interest Proceeds/Shortfalls			
Prepayment Penalties	0.00	0.00	0.00
Other Interest Loss	0.00	0.00	0.00
Other Interest Proceeds	0.00	0.00	0.00
Non-advancing Interest	0.00	0.00	0.00
Net PPIS/Relief Act Shortfall	0.00	0.00	0.00
Modification Shortfall	0.00	0.00	0.00
Other Interest Proceeds/Shortfalls	0.00	0.00	0.00
Interest Adjusted	1,287,761.43	1,633,441.52	2,921,202.95
Principal Summary			
Scheduled Principal Distribution	72,203.85	103,349.53	175,553.38
Curtailments	8,957.50	138,689.55	147,647.05
Prepayments in Full	2,137,002.39	2,296,050.03	4,433,052.42
Liquidation Proceeds	0.00	0.00	0.00
Repurchase Proceeds	574,539.94	0.00	574,539.94
Other Principal Proceeds	0.00	0.00	0.00
Less Mod Losses	0.00	0.00	0.00
Remittance Principal	2,792,703.68	2,538,089.11	5,330,792.79
Fee Summary			
Total Servicing Fees	190,688.45	248,192.72	438,881.17
Total Trustee Fees	0.00	0.00	0.00
LPMI Fees	0.00	0.00	0.00
Misc. Fees	0.00	0.00	0.00
Total Fees	190,688.45	248,192.72	438,881.17
Beginning Principal Balance	208,510,508.15	284,388,958.12	492,899,466.27
Ending Principal Balance	205,717,804.47	281,850,869.01	487,568,673.48
Advances (Principal & Interest)			
Prior Month's Outstanding Advances	N/A	N/A	N/A
Current Advances	N/A	N/A	N/A
Reimbursement of Prior Advances	N/A	N/A	N/A
Outstanding Advances	N/A	N/A	N/A

LaSalle Bank
ABN AMRO

Lehman XS Trust
Mortgage Pass Through Certificates
Series 2007-5H

Distribution Date: 25-May-07
Cash Reconciliation Summary Pool 3

	Pool 3	Total
Interest Summary		
Scheduled Interest	2,801,117.72	2,801,117.72
Fees	394,265.35	394,265.35
Remittance Interest	2,406,852.37	2,406,852.37
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	0.00	0.00
Modification Shortfall	0.00	0.00
Other Interest Proceeds/Shortfalls	0.00	0.00
Interest Adjusted	2,406,852.37	2,406,852.37
Principal Summary		
Scheduled Principal Distribution	29,224.45	29,224.45
Curtailments	35,016.95	35,016.95
Prepayments in Full	3,126,196.47	3,126,196.47
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	3,190,437.87	3,190,437.87
Fee Summary		
Total Servicing Fees	394,265.35	394,265.35
Total Trustee Fees	0.00	0.00
LPMI Fees	0.00	0.00
Misc. Fees	0.00	0.00
Total Fees	394,265.35	394,265.35
Beginning Principal Balance	410,739,941.07	410,739,941.07
Ending Principal Balance	407,549,503.20	407,549,503.20
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

LaSalle Bank
ABN AMRO

Lehman XS Trust
Mortgage Pass Through Certificates
Series 2007-5H

Distribution Date: 25-May-07
Pool Detail and Performance Indicators Total (All Loans)

Pool Detail

Pool Level Information

Historical	Amount	Count	
Cut-off Pool Balance	903,639,407.34	3,743	
Cum Scheduled Principal	204,777.83		
Cum Unscheduled Principal	8,316,452.83		
Cum Liquidations	0.00		
Cum Repurchases	574,539.94		
Current	**Amount**	**Count**	**%**
Beginning Pool	903,639,407.34	3,743	100.00%
Scheduled Principal	204,777.83		0.02%
Unscheduled Principal	7,741,912.89	35	0.86%
Liquidations	0.00	0	0.00%
Repurchases	574,539.94	1	0.06%
Ending Pool	895,118,176.68	3,707	99.06%

Average Loan Balance	241,467.00
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	0	903,639,407	0.00%
6 mo. Rolling Average	0	903,639,407	0.00%
12 mo. Rolling Average	0	903,639,407	0.00%
Loss Levels	**Amount**	**Count**	
3 mo. Cum Loss	0.00	0	
6 mo. Cum loss	0.00	0	
12 mo. Cum Loss	0.00	0	

Misc/Additional Information

WA Rates/Life

	Fixed	Adj	Overall
WAC - Remit Current	7.11%	7.03%	7.08%
WAC - Remit Original	7.11%	7.03%	7.08%
WAC - Current	8.18%	8.18%	8.18%
WAC - Original	8.18%	8.18%	8.18%
WAL - Current	0.00	0.00	0.00
WAL - Original	0.00	0.00	0.00

Current Index Rate	N/A
Next Index Rate	N/A

Pool Composition

Properties	Balance	%/Score
Cut-off LTV	88,006,407,280.36	9739.11%
Cash Out/Refinance	249,027,771.58	27.56%
SFR	540,713,089.39	59.84%
Owner Occupied	630,441,044.71	69.77%

	Min	Max	W A
FICO	620	819	717.84

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.

LaSalle Bank ABN AMRO

Lehman XS Trust
Mortgage Pass Through Certificates
Series 2007-5H

Distribution Date: 25-May-07
Pool Detail and Performance Indicators Pool 1 - 2

Pool Detail

Pool Level Information

Historical	Amount	Count	
Cut-off Pool Balance	492,899,466.27	2,373	
Cum Scheduled Principal	175,553.38		
Cum Unscheduled Principal	5,155,239.41		
Cum Liquidations	0.00		
Cum Repurchases	574,539.94		
Current	**Amount**	**Count**	**%**
Beginning Pool	492,899,466.27	2,373	100.00%
Scheduled Principal	175,553.38		0.04%
Unscheduled Principal	4,580,699.47	24	0.93%
Liquidations	0.00	0	0.00%
Repurchases	574,539.94	1	0.12%
Ending Pool	487,568,673.48	2,348	98.92%
Average Loan Balance	207,652.76		
Current Loss Detail	**Amount**		
Liquidation	0.00		
Realized Loss	0.00		
Realized Loss Adjustment	0.00		
Net Liquidation	0.00		

Credit Enhancement	Amount	%
Original OC	4,436,466.27	0.90%
Target OC	4,436,095.20	0.90%
Beginning OC	4,436,466.27	
OC Amount per PSA	4,436,466.27	0.90%
Ending OC	4,436,095.20	
Mezz Certificates	28,588,000.00	5.85%
OC Deficiency	N/A	

Performance Indicators

Factors Impacting Principal Payment Rules

Delinquency Levels	Num	Den	%
3 mo. Rolling Average	0	492,899,466	0.00%
6 mo. Rolling Average	0	492,899,466	0.00%
12 mo. Rolling Average	0	492,899,466	0.00%
Loss Levels	**Amount**	**Count**	
3 mo. Cum Loss	0.00	0	
6 mo. Cum loss	0.00	0	
12 mo. Cum Loss	0.00	0	

Triggers

> Delinquency Trigger Event [2]			NO
Delinquency Event Calc [1]	0.00	492,899,466	0.00%
> Loss Trigger Event? [3]			NO
Cumulative Loss		N/A	N/A
> Overall Trigger Event?			NO
Step Down Date			
Distribution Count	1		
Current Specified Enhancement %[4]	N/A		
Step Down % [5]	13.40%		
% of Current Specified Enhancement % [6]	50.00%		
> Step Down Date?			NO
Extra Principal	0.00		
Cumulative Extra Principal	0.00		
OC Release	371.07		

Misc/Additional Information

WA Rates/Life

	Fixed	Adj	Overall
WAC - Remit Current	7.11%	N/A	7.11%
WAC - Remit Original	7.11%	N/A	7.11%
WAC - Current	8.18%	N/A	8.18%
WAC - Original	8.18%	N/A	8.18%
WAL - Current	0.00	N/A	0.00
WAL - Original	0.00	N/A	0.00
Current Index Rate			N/A
Next Index Rate			N/A

Pool Composition

Properties	Balance	%/Score
Cut-off LTV	48,090,285,938.43	9756.61%
Cash Out/Refinance	138,482,254.31	28.10%
SFR	306,856,681.62	62.26%
Owner Occupied	324,549,943.47	65.85%

	Min	Max	WA
FICO	620	819	719.86

Legend: **(1)** 60 Days+, REO, BK, F/C % **(3)** Condn: Cum Loss > specified thresholds **(5)** Defined Benchmark **(7)** Condn: Distn Cnt > 36, (4) > (5)
(2) (1) > (6) * (4), then TRUE **(4)** Mezzanine Certs + OC Amount / Ending Pool Bal **(6)** Defined Benchmark (Used in Delinq Event Calc)
Note: Delinquency and Loss Event Triggers may be flagged as "Yes" prior to the Step Down Date on account of the percentage thresholds being breached.

Lehman XS Trust
Mortgage Pass Through Certificates
Series 2007-5H

Distribution Date: 25-May-07
Pool Detail and Performance Indicators Pool 3

Pool Detail

Pool Level Information

Historical	Amount	Count	
Cut-off Pool Balance	410,739,941.07	1,370	
Cum Scheduled Principal	29,224.45		
Cum Unscheduled Principal	3,161,213.42		
Cum Liquidations	0.00		
Cum Repurchases	0.00		
Current	**Amount**	**Count**	**%**
Beginning Pool	410,739,941.07	1,370	100.00%
Scheduled Principal	29,224.45		0.01%
Unscheduled Principal	3,161,213.42	11	0.77%
Liquidations	0.00	0	0.00%
Repurchases	0.00	0	0.00%
Ending Pool	407,549,503.20	1,359	99.22%
Average Loan Balance	299,889.26		
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	0	410,739,941	0.00%
6 mo. Rolling Average	0	410,739,941	0.00%
12 mo. Rolling Average	0	410,739,941	0.00%
Loss Levels	**Amount**	**Count**	
3 mo. Cum Loss	0.00	0	
6 mo. Cum loss	0.00	0	
12 mo. Cum Loss	0.00	0	

Misc/Additional Information

WA Rates/Life

	Fixed	Adj	Overall
WAC - Remit Current	N/A	7.03%	7.03%
WAC - Remit Original	N/A	7.03%	7.03%
WAC - Current	N/A	8.18%	8.18%
WAC - Original	N/A	8.18%	8.18%
WAL - Current	N/A	0.00	0.00
WAL - Original	N/A	0.00	0.00
Current Index Rate			N/A
Next Index Rate			N/A

Pool Composition

Properties	Balance	%/Score
Cut-off LTV	39,916,121,341.93	9718.10%
Cash Out/Refinance	110,545,517.27	26.91%
SFR	233,856,407.77	56.94%
Owner Occupied	305,891,101.24	74.47%

	Min	Max	W A
FICO	620	819	715.42

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.

LaSalle Bank ABN AMRO

Lehman XS Trust
Mortgage Pass Through Certificates
Series 2007-5H

Distribution Date: 25-May-07
Bond Interest Reconciliation - Part I

	-- Accrual --										-------- Outstanding --------			
Class	Method	Days	Opening Balance	Pass-Thru Rate	Accrual Certificate Interest	Total Interest Additions	Total Interest Deductions	Distributable Certificate Interest	Interest Payment Amount	Current Period (Shortfall) / Recovery	Remaining Int Carry-Forward Shortfall	Remaining Basis Risk Carry-Fwd Shortfall	Outstanding Relief Act / Prepayment Interest Shortfalls	Net Cap Rate in Effect Y/N
1-A1	30/360	30	168,351,000.00	6.500000000%	911,901.25	0.00	0.00	911,901.25	911,901.25	0.00	0.00	0.00	0.00	No
1-A2	30/360	30	18,706,000.00	6.500000000%	101,324.17	0.00	0.00	101,324.17	101,324.17	0.00	0.00	0.00	0.00	No
1-APO			7,483,000.00	N/A	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	No
1-AIO	30/360	30	194,540,000.00	0.750000000%	121,587.50	0.00	0.00	121,587.50	121,587.50	0.00	0.00	0.00	0.00	No
2-A1	30/360	30	227,227,000.00	6.500000000%	1,230,812.92	0.00	0.00	1,230,812.92	1,230,812.92	0.00	0.00	0.00	0.00	No
2-A2	30/360	30	38,108,000.00	6.500000000%	206,418.33	0.00	0.00	206,418.33	206,418.33	0.00	0.00	0.00	0.00	No
3-A1	30/360	30	0.00	5.650000000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
3-A2	30/360	30	37,521,000.00	7.031755500%	219,865.42	0.00	0.00	219,865.42	219,865.42	0.00	0.00	0.00	0.00	No
3-A3	30/360	30	0.00	6.050000000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
3-A4	30/360	30	337,690,000.00	6.450000000%	1,815,083.75	0.00	0.00	1,815,083.75	1,815,083.75	0.00	0.00	0.00	0.00	No
3-A5	30/360	30	0.00	6.900000000%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
3-AIO1	30/360	30	337,690,000.00	0.131755500%	37,077.09	0.00	0.00	37,077.09	37,077.09	0.00	0.00	0.00	0.00	No
3-AIO2	30/360	30	121,568,400.00	1.250000000%	126,633.75	0.00	0.00	126,633.75	126,633.75	0.00	0.00	0.00	0.00	No
I-M1	30/360	30	12,323,000.00	6.120000000%	62,847.30	0.00	0.00	62,847.30	62,847.30	0.00	0.00	0.00	0.00	No
I-M2	30/360	30	6,900,000.00	6.170000000%	35,477.50	0.00	0.00	35,477.50	35,477.50	0.00	0.00	0.00	0.00	No
I-M3	30/360	30	1,972,000.00	6.270000000%	10,303.70	0.00	0.00	10,303.70	10,303.70	0.00	0.00	0.00	0.00	No
I-M4	30/360	30	3,450,000.00	6.520000000%	18,745.00	0.00	0.00	18,745.00	18,745.00	0.00	0.00	0.00	0.00	No
I-M5	30/360	30	1,479,000.00	6.760000000%	8,331.70	0.00	0.00	8,331.70	8,331.70	0.00	0.00	0.00	0.00	No
I-M6	30/360	30	1,232,000.00	7.100000000%	7,289.33	0.00	0.00	7,289.33	7,289.33	0.00	0.00	0.00	0.00	No
I-M7	30/360	30	1,232,000.00	7.100000000%	7,289.33	0.00	0.00	7,289.33	7,289.33	0.00	0.00	0.00	0.00	No
II-M1	30/360	30	11,090,000.00	7.031755500%	64,985.14	0.00	0.00	64,985.14	64,985.14	0.00	0.00	0.00	0.00	No
II-M2	30/360	30	10,063,000.00	7.031755500%	58,967.13	0.00	0.00	58,967.13	58,967.13	0.00	0.00	0.00	0.00	No
II-M3	30/360	30	4,929,000.00	7.031755500%	28,882.94	0.00	0.00	28,882.94	28,882.94	0.00	0.00	0.00	0.00	No
II-M4	30/360	30	3,491,000.00	7.031755500%	20,456.55	0.00	0.00	20,456.55	20,456.55	0.00	0.00	0.00	0.00	No
II-M5	30/360	30	2,465,000.00	7.031755500%	14,444.40	0.00	0.00	14,444.40	14,444.40	0.00	0.00	0.00	0.00	No
II-M6	30/360	30	1,848,000.00	7.031755500%	10,828.90	0.00	0.00	10,828.90	10,828.90	0.00	0.00	0.00	0.00	No
II-M7	30/360	30	1,642,941.00	7.031755500%	9,627.30	0.00	0.00	9,627.30	9,627.30	0.00	0.00	0.00	0.00	No
I-X			492,899,466.27	N/A	0.00	199,246.00	0.00	199,246.00	199,246.00	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.

LaSalle Bank
ABN AMRO

Lehman XS Trust
Mortgage Pass Through Certificates
Series 2007-5H

Distribution Date: 25-May-07
Bond Interest Reconciliation - Part I

Class	-- Accrual -- 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	-------- Outstanding -------- Remaining Int Carry-Forward Shortfall	Remaining Basis Risk Carry-Fwd Shortfall	Outstanding Relief Act / Prepayment Interest Shortfalls	Net Cap Rate in Effect Y/N
I-P			100.00	N/A	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	No
II-P			100.00	N/A	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	No
I-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
I-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
II-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
II-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			899,203,141.00		5,129,180.40	199,246.00	0.00	5,328,426.40	5,328,426.40	0.00	0.00	0.00	0.00	

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

Lehman XS Trust
Mortgage Pass Through Certificates
Series 2007-5H

Distribution Date: 25-May-07
Bond Interest Reconciliation - Part II

					Additions					Deductions		
Class	Record Date	Prior Interest Due Date	Current Interest Due Date	Cumulative Interest Payment	Interest Rate SWAP Agreement	Prepayment Premiums	Prior Int Carry-Fwd Shortfall	Prior Shortfall Reimbursement	Other Interest Proceeds (1)	Other Interest Losses	Current Int Carry-Fwd Shortfall (2)	Current Basis Risk Carry-Fwd Shortfall
1-A1	30-Apr-07	1-Apr-07	1-May-07	911,901.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1-A2	30-Apr-07	1-Apr-07	1-May-07	101,324.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1-APO	30-Apr-07	1-Apr-07	1-May-07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1-AIO	30-Apr-07	1-Apr-07	1-May-07	121,587.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2-A1	30-Apr-07	1-Apr-07	1-May-07	1,230,812.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2-A2	30-Apr-07	1-Apr-07	1-May-07	206,418.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3-A1	30-Apr-07	1-Apr-07	1-May-07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3-A2	30-Apr-07	1-Apr-07	1-May-07	219,865.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3-A3	30-Apr-07	1-Apr-07	1-May-07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3-A4	30-Apr-07	1-Apr-07	1-May-07	1,815,083.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3-A5	30-Apr-07	1-Apr-07	1-May-07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3-AIO1	30-Apr-07	1-Apr-07	1-May-07	37,077.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3-AIO2	30-Apr-07	1-Apr-07	1-May-07	126,633.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
I-M1	30-Apr-07	1-Apr-07	1-May-07	62,847.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
I-M2	30-Apr-07	1-Apr-07	1-May-07	35,477.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
I-M3	30-Apr-07	1-Apr-07	1-May-07	10,303.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
I-M4	30-Apr-07	1-Apr-07	1-May-07	18,745.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
I-M5	30-Apr-07	1-Apr-07	1-May-07	8,331.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
I-M6	30-Apr-07	1-Apr-07	1-May-07	7,289.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
I-M7	30-Apr-07	1-Apr-07	1-May-07	7,289.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
II-M1	30-Apr-07	1-Apr-07	1-May-07	64,985.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
II-M2	30-Apr-07	1-Apr-07	1-May-07	58,967.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
II-M3	30-Apr-07	1-Apr-07	1-May-07	28,882.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
II-M4	30-Apr-07	1-Apr-07	1-May-07	20,456.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
II-M5	30-Apr-07	1-Apr-07	1-May-07	14,444.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

(1) Other Interest Proceeds are additional interest amounts specifically allocated to the bond(s) and used in determining the bonds Distributable Interest.
(2) Interest Carry-Forward Shortfall is unpaid interest with interest thereon.
(3) Basis Risk Carry-Forward Shortfall - difference between LIBOR plus margin and the Net Rate Cap.

Lehman XS Trust
Mortgage Pass Through Certificates
Series 2007-5H

Distribution Date: 25-May-07
Bond Interest Reconciliation - Part II

Class	Record Date	Prior Interest Due Date	Current Interest Due Date	Cumulative Interest Payment	Additions: Interest Rate SWAP Agreement	Additions: Prepayment Premiums	Additions: Prior Int Carry-Fwd Shortfall	Additions: Prior Shortfall Reimbursement	Additions: Other Interest Proceeds (1)	Deductions: Other Interest Losses	Deductions: Current Int Carry-Fwd Shortfall (2)	Deductions: Current Basis Risk Carry-Fwd Shortfall
II-M6	30-Apr-07	1-Apr-07	1-May-07	10,828.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
II-M7	30-Apr-07	1-Apr-07	1-May-07	9,627.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
I-X	30-Apr-07	1-Apr-07	1-May-07	199,246.00	0.00	0.00	0.00	0.00	199,246.00	0.00	0.00	0.00
I-P	30-Apr-07	1-Apr-07	1-May-07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
II-P	30-Apr-07	1-Apr-07	1-May-07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
I-LT-R	30-Apr-07	1-Apr-07	1-May-07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
I-R	30-Apr-07	1-Apr-07	1-May-07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
II-LT-R	30-Apr-07	1-Apr-07	1-May-07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
II-R	30-Apr-07	1-Apr-07	1-May-07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total				5,328,426.40	0.00	0.00	0.00	0.00	199,246.00	0.00	0.00	0.00

(1) Other Interest Proceeds are additional interest amounts specifically allocated to the bond(s) and used in determining the bonds Distributable Interest.
(2) Interest Carry-Forward Shortfall is unpaid interest with interest thereon.
(3) Basis Risk Carry-Forward Shortfall - difference between LIBOR plus margin and the Net Rate Cap.

LaSalle Bank
ABN AMRO

Lehman XS Trust
Mortgage Pass Through Certificates
Series 2007-5H

Distribution Date: 25-May-07
Bond Principal Reconciliation

Class	Original Class Balance	Beginning Class Balance	Scheduled Principal Payment	Unscheduled Principal Payment	Extra Principal Payment	Cumulative Principal Payment	Losses: Prior Loss Reimburs.	Losses: Current Losses	Losses: Cumulative Losses	Losses: Interest on Losses	Ending Class Balance	Rated Final Maturity	Credit Support: Original	Credit Support: Current
1-A1	168,351,000.00	168,351,000.00	62,483.76	2,354,097.56	0.00	2,416,581.32	0.00	0.00	0.00	0.00	165,934,418.68	25-May-37	N/A	N/A
1-A2	18,706,000.00	18,706,000.00	6,942.76	261,571.06	0.00	268,513.82	0.00	0.00	0.00	0.00	18,437,486.18	25-May-37	N/A	N/A
1-APO	7,483,000.00	7,483,000.00	2,777.33	104,636.81	0.00	107,414.14	0.00	0.00	0.00	0.00	7,375,585.86	25-May-37	N/A	N/A
1-AIO	194,540,000.00	194,540,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	191,747,490.72	25-May-37	N/A	N/A
2-A1	227,227,000.00	227,227,000.00	88,506.24	2,084,905.59	0.00	2,173,411.83	0.00	0.00	0.00	0.00	225,053,588.17	25-May-37	N/A	N/A
2-A2	38,108,000.00	38,108,000.00	14,843.29	349,657.31	0.00	364,500.60	0.00	0.00	0.00	0.00	37,743,499.40	25-May-37	N/A	N/A
3-A1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25-May-37	N/A	N/A
3-A2	37,521,000.00	37,521,000.00	2,922.44	316,120.50	0.00	319,042.94	0.00	0.00	0.00	0.00	37,201,957.06	25-May-37	N/A	N/A
3-A3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25-May-37	N/A	N/A
3-A4	337,690,000.00	337,690,000.00	26,302.01	2,845,092.92	0.00	2,871,394.93	0.00	0.00	0.00	0.00	334,818,605.07	25-May-37	N/A	N/A
3-A5	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25-May-37	N/A	N/A
3-AIO1	337,690,000.00	337,690,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25-May-37	N/A	N/A
3-AIO2	337,690,000.00	121,568,400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25-May-37	N/A	N/A
I-M1	12,323,000.00	12,323,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,323,000.00	25-May-37	N/A	N/A
I-M2	6,900,000.00	6,900,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,900,000.00	25-May-37	N/A	N/A
I-M3	1,972,000.00	1,972,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,972,000.00	25-May-37	N/A	N/A
I-M4	3,450,000.00	3,450,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,450,000.00	25-May-37	N/A	N/A
I-M5	1,479,000.00	1,479,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,479,000.00	25-May-37	N/A	N/A
I-M6	1,232,000.00	1,232,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,232,000.00	25-May-37	N/A	N/A
I-M7	1,232,000.00	1,232,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,232,000.00	25-May-37	N/A	N/A
II-M1	11,090,000.00	11,090,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,090,000.00	25-May-37	N/A	N/A
II-M2	10,063,000.00	10,063,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,063,000.00	25-May-37	N/A	N/A
II-M3	4,929,000.00	4,929,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,929,000.00	25-May-37	N/A	N/A
II-M4	3,491,000.00	3,491,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,491,000.00	25-May-37	N/A	N/A
II-M5	2,465,000.00	2,465,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,465,000.00	25-May-37	N/A	N/A
II-M6	1,848,000.00	1,848,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,848,000.00	25-May-37	N/A	N/A
II-M7	1,642,941.00	1,642,941.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,642,941.00	25-May-37	N/A	N/A
I-X	492,899,466.27	492,899,466.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	487,568,673.48	25-May-37	N/A	N/A

Lehman XS Trust
Mortgage Pass Through Certificates
Series 2007-5H

Distribution Date: 25-May-07
Bond Principal Reconciliation

Class	Original Class Balance	Beginning Class Balance	Scheduled Principal Payment	Unscheduled Principal Payment	Extra Principal Payment	Cumulative Principal Payment	Losses: Prior Loss Reimburs.	Losses: Current Losses	Losses: Cumulative Losses	Losses: Interest on Losses	Ending Class Balance	Rated Final Maturity	Credit Support: Original	Credit Support: Current
I-P	100.00	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	25-May-37	N/A	N/A
II-P	100.00	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	25-May-37	N/A	N/A
I-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-May-37	N/A	N/A
I-R	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25-May-37	N/A	N/A
II-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-May-37	N/A	N/A
II-R	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25-May-37	N/A	N/A
Total	899,203,141.00	899,203,141.00	204,777.83	8,316,081.75	0.00	8,520,859.58	0.00	0.00	0.00	0.00	890,682,281.41			

Lehman XS Trust
Mortgage Pass Through Certificates
Series 2007-5H

Distribution Date: 25-May-07
Ratings Information

		----------- Original Ratings ----------				--------------- Ratings Change / Change Date [1] ---------------			
Class	CUSIP	Fitch	Moody's	DBRS	S&P	Fitch	Moody's	DBRS	S&P
1-A1	525248AA8	AAA	Aaa	NR	NR				
1-A2	525248AB6	AAA	Aaa	NR	NR				
1-APO	525248AC4	AAA	Aaa	NR	NR				
1-AIO	525248AD2	AAA	Aaa	NR	NR				
2-A1	525248AE0	AAA	Aaa	NR	NR				
2-A2	525248AF7	AAA	Aaa	NR	NR				
3-A1	525248AG5	AAA	Aaa	NR	NR				
3-A2	525248AH3	AAA	Aaa	NR	NR				
3-A3	525248AX8	AAA	Aaa	NR	NR				
3-A4	525248AY6	AAA	Aaa	NR	NR				
3-A5	525248AZ3	AAA	Aaa	NR	NR				
3-AIO1	525248BA7	AAA	Aaa	NR	NR				
3-AIO2	525248BB5	AAA	Aaa	NR	NR				
I-M1	525248AK6	AA+	Aa2	NR	NR				
I-M2	525248AL4	AA	NR	NR	NR				
I-M3	525248AM2	AA-	NR	NR	NR				
I-M4	525248AN0	A	NR	NR	NR				
I-M5	525248AP5	A-	NR	NR	NR				
I-M6	525248AQ3	BBB+	NR	NR	NR				
I-M7	525248AR1	BBB	NR	NR	NR				
II-M1	525248BC3	AA+	Aa2	NR	NR				
II-M2	525248BD1	AA	NR	NR	NR				
II-M3	525248BE9	A	NR	NR	NR				
II-M4	525248BF6	BBB	NR	NR	NR				
II-M5	525248BG4	NR	NR	NR	NR				
II-M6	525248BH2	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 2007-5H

Distribution Date: 25-May-07
Ratings Information

		------------ Original Ratings ----------				--------------- Ratings Change / Change Date [1] ---------------			
Class	CUSIP	Fitch	Moody's	DBRS	S&P	Fitch	Moody's	DBRS	S&P
II-M7	525248BJ8	NR	NR	NR	NR				
I-X	9ABSCE24	NR	NR	NR	NR				
I-P	9ABSCE25	NR	NR	NR	NR				
II-P	9ABSCE26	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 2007-5H

Distribution Date: 25-May-07

Asset-Backed Facts ~ 15 Month Historical Loan Status Summary Part I (as of Cut-Off)

Distribution Date	Current		Delinq 1 Month		Delinq 2 Months		Delinq 3+ Months		Bankruptcy		Foreclosure		REO	
	Count	Balance	Count	Balance	Count	Balance	Count	Balance	Count	Balance	Count	Balance	Count	Balance
Total (All Loans)														
25-May-07	3,705	894,703,977	2	414,200	0	0	0	0	0	0	0	0	0	0
Total (All Loans)														
25-May-07	99.95%	99.95%	0.05%	0.05%	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 2007-5H

Distribution Date: 25-May-07
Asset-Backed Facts ~ 15 Month Historical Loan Status Summary Part I (as of Cut-Off)

Distribution Date	Current		Delinq 1 Month		Delinq 2 Months		Delinq 3+ Months		Bankruptcy		Foreclosure		REO	
	Count	Balance	Count	Balance	Count	Balance	Count	Balance	Count	Balance	Count	Balance	Count	Balance
Pool 1 - 2 - Total														
25-May-07	2,347	487,300,673	1	268,000	0	0	0	0	0	0	0	0	0	0

Pool 1 - 2 - Total														
25-May-07	99.96%	99.95%	0.04%	0.05%	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 2007-5H

Distribution Date: 25-May-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 1 - 2														
25-May-07	1,048	205,717,804	0	0	0	0	0	0	0	0	0	0	0	0

Pool 1 - 2														
25-May-07	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Delinquency Balances are Exclusive of REO, Foreclosures and Bankruptcies.

Lehman XS Trust
Mortgage Pass Through Certificates
Series 2007-5H

Distribution Date: 25-May-07
Asset-Backed Facts ~ 15 Month Historical Loan Status Summary Part I (as of Cut-Off)

Distribution Date	Current		Delinq 1 Month		Delinq 2 Months		Delinq 3+ Months		Bankruptcy		Foreclosure		REO	
	Count	Balance	Count	Balance	Count	Balance	Count	Balance	Count	Balance	Count	Balance	Count	Balance
Pool 1 - 2														
25-May-07	1,299	281,582,869	1	268,000	0	0	0	0	0	0	0	0	0	0

Pool 1 - 2														
25-May-07	99.92%	99.90%	0.08%	0.10%	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 2007-5H

Distribution Date: 25-May-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 3														
25-May-07	1,358	407,403,303	1	146,200	0	0	0	0	0	0	0	0	0	0

Pool 3														
25-May-07	99.93%	99.96%	0.07%	0.04%	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 2007-5H

Distribution Date: 25-May-07
Asset-Backed Facts ~ 15 Month Historical Loan Status Summary Part II (as of Cut-Off)

Distribution	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	
Date	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance
Total (All Loans)																								
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

Total (All Loans)																								
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%

LaSalle Bank ABN AMRO

Lehman XS Trust
Mortgage Pass Through Certificates
Series 2007-5H

Distribution Date: 25-May-07
Asset-Backed Facts ~ 15 Month Historical Loan Status Summary Part II (as of Cut-Off)

	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	
Distribution Date	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance
Pool 1 - 2 - Total																								
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

Pool 1 - 2 - Total

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%

Lehman XS Trust
Mortgage Pass Through Certificates
Series 2007-5H

Distribution Date: 25-May-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 1 - 2																								
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
Pool 1 - 2																								
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%

Lehman XS Trust
Mortgage Pass Through Certificates
Series 2007-5H

Distribution Date: 25-May-07
Asset-Backed Facts ~ 15 Month Historical Loan Status Summary Part II (as of Cut-Off)

	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	
Distribution Date	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance
												Pool 1 - 2												
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

Pool 1 - 2

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%

Distribution Date: 25-May-07

Asset-Backed Facts ~ 15 Month Historical Loan Status Summary Part II (as of Cut-Off)

	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	
Distribution Date	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance
Pool 3																								
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

Pool 3																								
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%

Lehman XS Trust
Mortgage Pass Through Certificates
Series 2007-5H

Distribution Date: 25-May-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	Curr Weighted Avg. Remit
Total (All Loans)												
25-May-07	3,707	895,118,177	36	8,133,789	0.00	0.00	0.00	0	0	1	8.18%	7.08%
Pool 1 - 2												
25-May-07	1,048	205,717,804	16	2,711,542	0.00	0.00	0.00	0	0	1	8.51%	7.41%

Lehman XS Trust
Mortgage Pass Through Certificates
Series 2007-5H

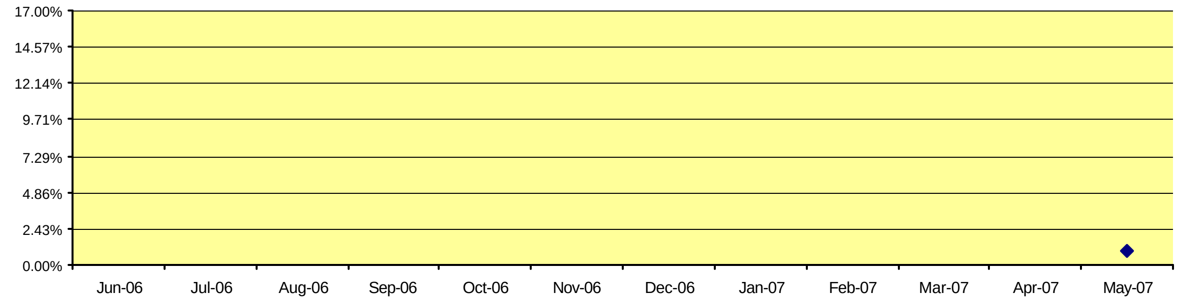
Distribution Date: 25-May-07
Asset-Backed Facts ~ 15 Month Historical Payoff/Loss Summary

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	Curr Weighted Avg. Remit
Pool 1 - 2												
25-May-07	1,300	281,850,869	9	2,296,050	0.00	0.00	0.00	0	0	1	7.94%	6.89%
Pool 3												
25-May-07	1,359	407,549,503	11	3,126,196	0.00	0.00	0.00	0	0	1	8.18%	7.03%

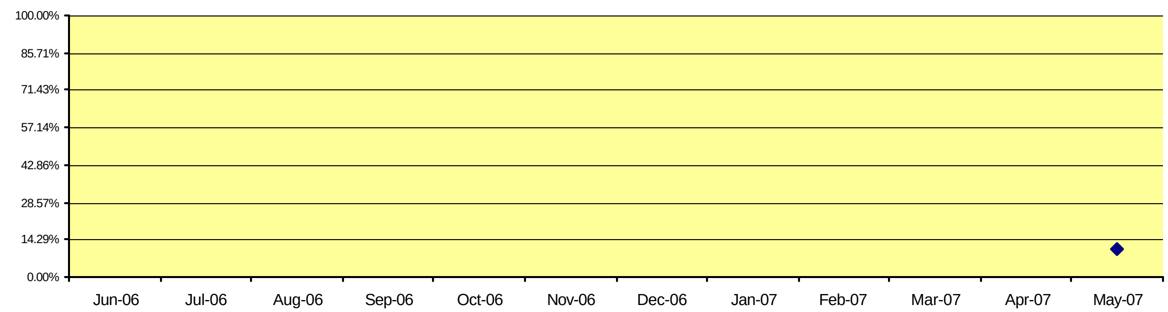
Lehman XS Trust
Mortgage Pass Through Certificates
Series 2007-5H

Distribution Date: 25-May-07
Prepayment Summary

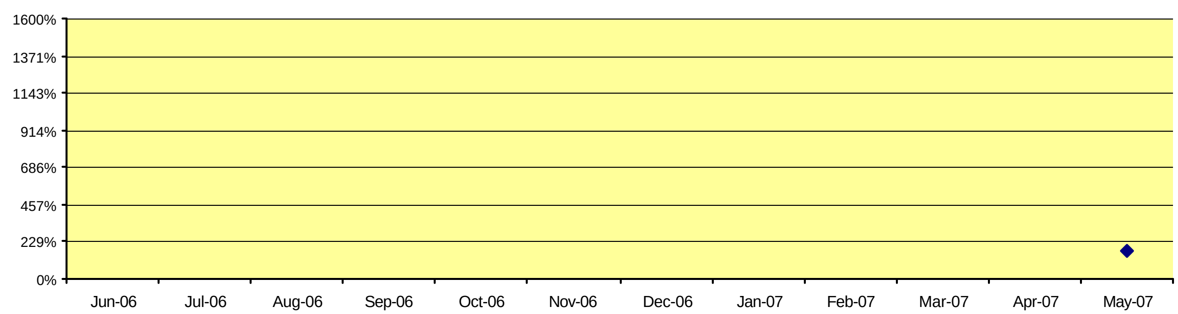
SMM (Single Monthly Mortality)	**Total**
Current Period	0.92%
3-Month Average	0.92%
6-Month Average	0.92%
12-Month Average	0.92%
Average Since Cut-Off	0.92%



CPR (Conditional Prepayment Rate)	**Total**
Current Period	10.50%
3-Month Average	10.50%
6-Month Average	10.50%
12-Month Average	10.50%
Average Since Cut-Off	10.50%



PSA (Public Securities Association)	**Total**
Current Period	175%
3-Month Average	175%
6-Month Average	175%
12-Month Average	175%
Average Since Cut-Off	175%



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 - SMM)^12)
PSA	Public Securities Association	100 * CPR / (0.2 * MIN(30,WAS))
WAS	Weighted Average Seasoning	(Original Term - Remaining Term) * (Current Scheduled Balance / Deal Scheduled Principal Balance)

LaSalle Bank
ABN AMRO

Lehman XS Trust
Mortgage Pass Through Certificates
Series 2007-5H

Distribution Date: 25-May-07
Mortgage Loan Characteristics Part I

Distribution by Current Ending Principal Balance

Min		Max	Count	% of Total	Balance	% of Total
15,000	to	75,000	376	10.14%	22,128,835	2.47%
75,000	to	100,000	286	7.72%	25,287,757	2.83%
100,000	to	125,000	298	8.04%	33,724,940	3.77%
125,000	to	150,000	341	9.20%	47,151,589	5.27%
150,000	to	175,000	309	8.34%	50,617,129	5.65%
175,000	to	198,000	244	6.58%	45,386,226	5.07%
198,000	to	253,000	463	12.49%	103,542,330	11.57%
253,000	to	308,000	365	9.85%	101,360,686	11.32%
308,000	to	363,000	227	6.12%	75,679,052	8.45%
363,000	to	418,000	148	3.99%	57,697,846	6.45%
418,000	to	475,000	279	7.53%	124,253,613	13.88%
475,000	to	950,000	371	10.01%	208,288,174	23.27%
			3,707	100.00%	895,118,177	100.00%

Distribution by Cut-off Principal Balance

Min		Max	Count	% of Total	Balance	% of Total
15,000	to	75,000	384	10.26%	22,611,667	2.50%
75,000	to	100,000	287	7.67%	25,389,259	2.81%
100,000	to	125,000	298	7.96%	33,741,022	3.73%
125,000	to	150,000	344	9.19%	47,583,082	5.27%
150,000	to	175,000	312	8.34%	51,130,594	5.66%
175,000	to	198,000	246	6.57%	45,788,284	5.07%
198,000	to	253,000	469	12.53%	104,968,854	11.62%
253,000	to	308,000	367	9.80%	101,897,565	11.28%
308,000	to	363,000	232	6.20%	77,308,908	8.56%
363,000	to	418,000	148	3.95%	57,734,356	6.39%
418,000	to	475,000	282	7.53%	125,613,737	13.90%
475,000	to	950,000	374	9.99%	209,872,080	23.23%
			3,743	100.00%	903,639,407	100.00%

Distribution by Current Mortgage Rate

Min		Max	Count	% of Total	Balance	% of Total
6.00%	to	7.09%	364	9.82%	115,144,259	12.86%
7.09%	to	7.31%	230	6.20%	66,197,532	7.40%
7.31%	to	7.53%	308	8.31%	88,485,417	9.89%
7.53%	to	7.75%	324	8.74%	88,381,534	9.87%
7.75%	to	7.97%	300	8.09%	79,957,698	8.93%
7.97%	to	8.25%	333	8.98%	79,396,992	8.87%
8.25%	to	8.52%	312	8.42%	64,359,013	7.19%
8.52%	to	8.78%	343	9.25%	68,609,116	7.66%
8.78%	to	9.05%	321	8.66%	63,257,983	7.07%
9.05%	to	9.31%	242	6.53%	49,435,323	5.52%
9.31%	to	9.63%	270	7.28%	52,064,455	5.82%
9.63%	to	11.86%	360	9.71%	79,828,854	8.92%
			3,707	100.00%	895,118,177	100.00%

Distribution by Original Mortgage Rate

Min		Max	Count	% of Total	Balance	% of Total
6.00%	to	7.09%	365	9.75%	116,181,540	12.86%
7.09%	to	7.33%	245	6.55%	71,474,676	7.91%
7.33%	to	7.56%	339	9.06%	98,020,312	10.85%
7.56%	to	7.80%	313	8.36%	82,536,702	9.13%
7.80%	to	8.03%	392	10.47%	102,860,690	11.38%
8.03%	to	8.28%	232	6.20%	55,301,897	6.12%
8.28%	to	8.53%	315	8.42%	64,584,252	7.15%
8.53%	to	8.80%	328	8.76%	64,541,986	7.14%
8.80%	to	9.06%	344	9.19%	69,051,802	7.64%
9.06%	to	9.33%	250	6.68%	49,507,072	5.48%
9.33%	to	9.63%	251	6.71%	48,473,346	5.36%
9.63%	to	11.86%	369	9.86%	81,105,133	8.98%
			3,743	100.00%	903,639,407	100.00%

Lehman XS Trust
Mortgage Pass Through Certificates
Series 2007-5H

Distribution Date: 25-May-07
Mortgage Loan Characteristics Part II

Distribution by Product Characteristics (Current)

Product Type	# of Loans	Ending Balance	% of Balance	WAMM	WAC
Fixed 1st Lien	2,348	487,568,673	54.47%	1.00	8.18%
Adjustable	1,359	407,549,503	45.53%	1.00	8.18%
Total	3,707	895,118,177	100.00%		

Distribution by Product Characteristics (Cut-off)

Product Type	# of Loans	Original Principal Balance	% of Balance	WAMM	WAC
Fixed 1st Lien	2,373	492,899,466	54.55%	360.00	8.18%
Adjustable	1,370	410,739,941	45.45%	360.00	8.18%
Total	3,743	903,639,407	100.00%		

Distribution by Property Types (Current)

Property Type	# of Loans	Ending Balance	% of Balance	WAMM	WAC
SF Unattached Dwelling	2,302	535,311,095	59.80%	1.00	8.10%
PUD	673	196,086,855	21.91%	1.00	8.00%
Condo - Low Facility	327	82,621,009	9.23%	1.00	8.59%
Multifamily	404	80,888,175	9.04%	1.00	8.74%
Other	1	211,042	0.02%	1.00	7.25%
Total	3,707	895,118,177	100.00%		

Distribution by Property Types (Cut-off)

Property Type	# of Loans	Ending Balance	% of Balance	WAMM	WAC
SF Unattached Dwelling	2,326	540,713,089	59.84%	360.00	8.10%
PUD	680	198,489,391	21.97%	360.00	8.00%
Condo - Low Facility	328	82,800,007	9.16%	360.00	8.59%
Multifamily	408	81,425,707	9.01%	360.00	8.74%
Other	1	211,213	0.02%	360.00	7.25%
Total	3,743	903,639,407	100.00%		

Lehman XS Trust
Mortgage Pass Through Certificates
Series 2007-5H

Distribution Date: 25-May-07
Mortgage Loan Characteristics Part II

Distribution by Occupancy Type (Current)

Occupancy Type	# of Loans	Ending Balance	% of Balance	WAMM	WAC
Owner Occupied - Primary Residence	1,783	529,550,345	59.16%	1.00	7.75%
Non-Owner Occupied	1,601	268,666,519	30.01%	1.00	8.89%
Owner Occupied - Secondary Residence	323	96,901,312	10.83%	1.00	8.59%
Total	3,707	895,118,177	100.00%		

Distribution by Occupancy Type (Cut-off)

Occupancy Type	# of Loans	Ending Balance	% of Balance	WAMM	WAC
Owner Occupied - Primary Residence	1,794	533,145,564	59.00%	360.00	7.75%
Non-Owner Occupied	1,625	273,198,363	30.23%	360.00	8.89%
Owner Occupied - Secondary Residence	324	97,295,481	10.77%	360.00	8.59%
Total	3,743	903,639,407	100.00%		

Distribution by Loan Purpose (Current)

Loan Purpose	# of Loans	Ending Balance	% of Balance	WAMM	WAC
Purchase	2,864	648,574,812	72.46%	1.00	8.26%
Refinance/Equity Takeout	529	156,652,751	17.50%	1.00	8.17%
Refinance/No Cash Out	314	89,890,614	10.04%	1.00	7.61%
Total	3,707	895,118,177	100.00%		

Distribution by Loan Purpose (Cut-off)

Loan Purpose	# of Loans	Ending Balance	% of Balance	WAMM	WAC
Purchase	2,893	654,611,636	72.44%	360.00	8.27%
Refinance/Equity Takeout	534	158,209,627	17.51%	360.00	8.16%
Refinance/No Cash Out	316	90,818,145	10.05%	360.00	7.60%
Total	3,743	903,639,407	100.00%		

Lehman XS Trust
Mortgage Pass Through Certificates
Series 2007-5H

Distribution Date: 25-May-07
Mortgage Loan Characteristics Part II

Distribution by Originator Concentration > 10% (Current)

Originator	# of Loans	Ending Balance	% of Balance	WAMM	WAC
Aurora Loan Services Llc	3,707	895,118,177	100.00%	1.00	8.18%

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

Originator	# of Loans	Ending Balance	% of Balance	WAMM	WAC
Aurora Loan Services Llc	3,743	903,639,407	100.00%	360.00	8.18%

Lehman XS Trust
Mortgage Pass Through Certificates
Series 2007-5H

Distribution Date: 25-May-07
Geographic Concentration

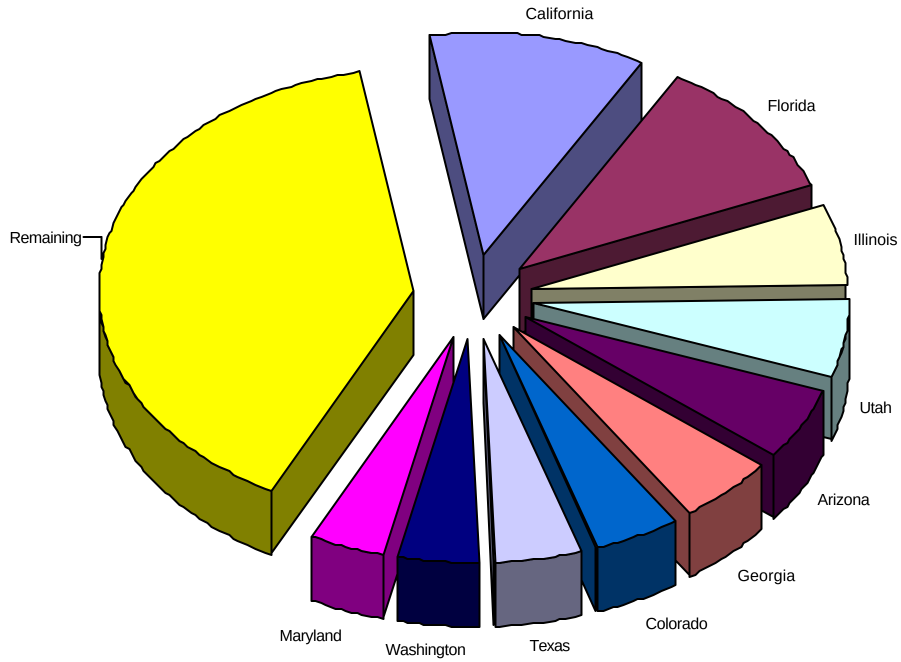
Top 10 Current State Concentration

Geographic Distribution	# of Loans	Balance [1]	% of Balance	WAMM	WAC
California	227	100,067,246	11.18%	1	7.74%
Florida	339	94,136,253	10.52%	1	8.42%
Illinois	219	52,637,380	5.88%	1	8.53%
Utah	175	49,185,101	5.49%	1	7.96%
Arizona	139	47,433,728	5.30%	1	7.93%
Georgia	254	43,840,500	4.90%	1	8.26%
Colorado	153	40,790,746	4.56%	1	8.03%
Texas	252	40,196,521	4.49%	1	8.60%
Washington	120	36,061,145	4.03%	1	7.96%
Maryland	129	36,005,184	4.02%	1	7.91%
Remaining	1,700	354,764,372	39.63%	1	8.26%

Top 10 Original State Concentration

Geographic Distribution	# of Loans	Balance [1]	% of Balance	WAMM	WAC
California	227	100,080,732	11.08%	360	7.74%
Florida	341	94,630,344	10.47%	360	8.42%
Illinois	221	53,038,877	5.87%	360	8.54%
Utah	178	50,463,307	5.58%	360	7.95%
Arizona	140	47,904,213	5.30%	360	7.93%
Georgia	254	43,880,274	4.86%	360	8.26%
Colorado	156	41,600,630	4.60%	360	8.06%
Texas	254	40,473,809	4.48%	360	8.60%
Washington	123	37,207,908	4.12%	360	7.93%
Maryland	132	36,658,973	4.06%	360	7.92%
Remaining	1,717	357,700,339	39.58%	360	8.26%

Top 10 Current State Concentration



[1] Based on Current Period Ending Principal Balance

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Lehman XS Trust
Mortgage Pass Through Certificates
Series 2007-5H

Distribution Date: 25-May-07
Current Period Realized Loss Detail

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

Liq. Type Code - Legend				**Adjustment Legend**			
Charge-off	C	REO	R	Escrow Bal/Adv	1	Third Party	6
Matured	M	Short Pay	S	MREC	2	Charged Off/Matured	7
Repurchase	N	Third Party	T	Rest'd Escrow	3	Side Note	8
Note Sale	O	Write-off	W	Replacement Res.	4	Manual	9
Paid in Full	P			Suspense	5		

LaSalle Bank
ABN AMRO

Lehman XS Trust
Mortgage Pass Through Certificates
Series 2007-5H

Distribution Date: 25-May-07
Historical Realized Loss Summary
Total (All Loans)

	--------------- Current Realized Loss ---------------				------------- Previous Liquidations/Payoffs -------------							
Distribution Date	Beginning Scheduled Balance	Net Liquidation Proceeds	Realized Loss	Loan Count	Claims on Prior Liquidations		Recovery on Prior Liquidations		(Claims)/Recoveries on Prior Payoffs		Realized Loss Adjusted	Cumulative Realized Loss
					Amount	Count	Amount	Count	Amount	Count		
25-May-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	

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Lehman XS Trust
Mortgage Pass Through Certificates
Series 2007-5H

Distribution Date: 25-May-07
Historical Realized Loss Summary
Pool 1 - 2

Distribution Date	Beginning Scheduled Balance	Net Liquidation Proceeds	Realized Loss	Loan Count	Claims on Prior Liquidations		Recovery on Prior Liquidations		(Claims)/Recoveries on Prior Payoffs		Realized Loss Adjusted	Cumulative Realized Loss
	Current Realized Loss				Previous Liquidations/Payoffs							
					Amount	Count	Amount	Count	Amount	Count		
25-May-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	

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Lehman XS Trust
Mortgage Pass Through Certificates
Series 2007-5H

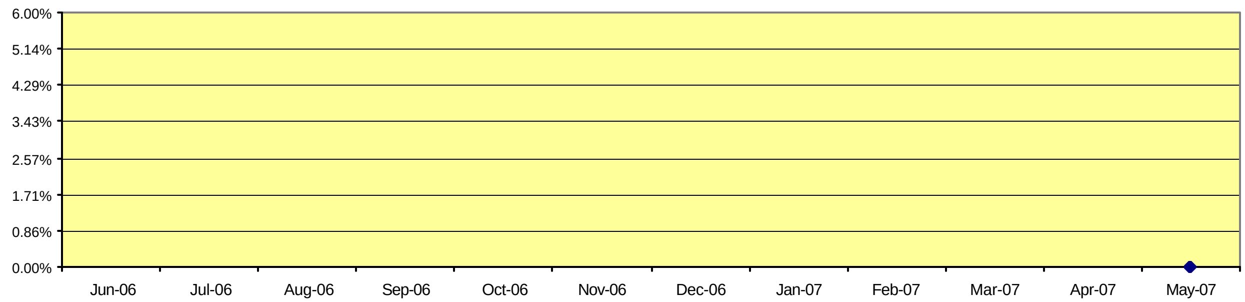
Distribution Date: 25-May-07
Historical Realized Loss Summary
Pool 3

	---------------- Current Realized Loss ----------------				------------- Previous Liquidations/Payoffs -------------							
Distribution Date	Beginning Scheduled Balance	Net Liquidation Proceeds	Realized Loss	Loan Count	Claims on Prior Liquidations		Recovery on Prior Liquidations		(Claims)/Recoveries on Prior Payoffs		Realized Loss Adjusted	Cumulative Realized Loss
					Amount	Count	Amount	Count	Amount	Count		
25-May-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	

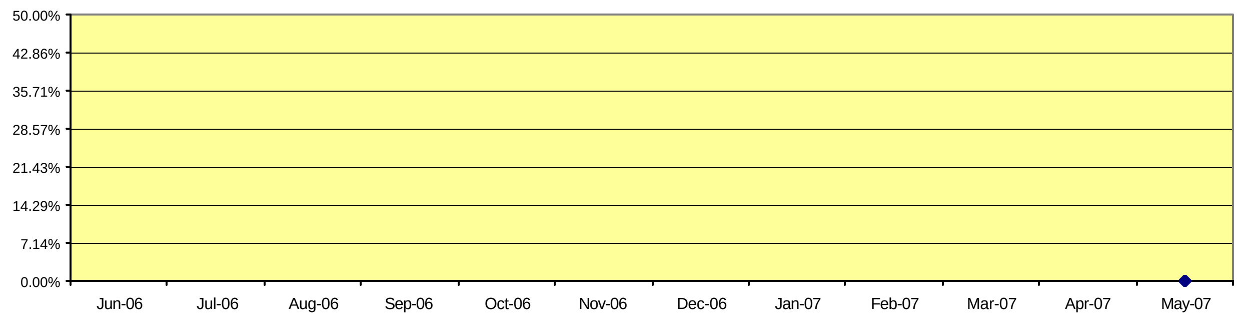
Lehman XS Trust
Mortgage Pass Through Certificates
Series 2007-5H

Distribution Date: 25-May-07
Realized Loss Summary

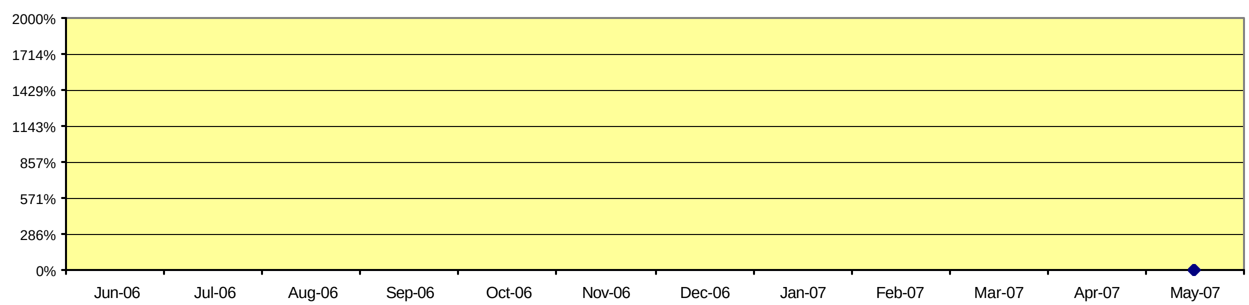
MDR (monthly Default Rate)	Total
Current Period	0.00%
3-Month Average	0.00%
6-Month Average	0.00%
12-Month Average	0.00%
Average Since Cut-Off	0.00%



CDR (Conditional Default Rate)	Total
Current Period	0.00%
3-Month Average	0.00%
6-Month Average	0.00%
12-Month Average	0.00%
Average Since Cut-Off	0.00%



SDA (Standard Default Assumption)	Total
Current Period	0.00%
3-Month Average	0.00%
6-Month Average	0.00%
12-Month Average	0.00%
Average Since Cut-Off	0.00%



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

Lehman XS Trust
Mortgage Pass Through Certificates
Series 2007-5H

Distribution Date: 25-May-07
Material Breaches Detail

Disclosure Control #	Loan Group #	Ending Principal Balance	Material Breach Date	Material Breach Description

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

Distribution Date: 25-May-07
Modified Loan Detail

Disclosure Control #	Loan Group #	Modified Maturity Date	Cutoff Maturity Date	Modification Description

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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Lehman XS Trust
Mortgage Pass Through Certificates
Series 2007-5H

Distribution Date: 25-May-07
Historical Collateral Level REO Report

Disclosure Control #	REO Date	City	State	Property Type	Actual Balance	Scheduled Balance	Recent Appraisal Value	Appraisal Date	Appraisal Reduction Amount	Date Liquidated	Liquidation Proceeds	Liquidation Expenses	Realized Loss
Total					0.00	0.00	0.00		0.00		0.00	0.00	0.00

Lehman XS Trust
Mortgage Pass Through Certificates
Series 2007-5H

Distribution Date: 25-May-07
Substitution Detail History

- - - Loans Substituted Into Pool - - -			- - - - - - - - - - Loans Substituted Out of Pool - - - - - - - - - -				
Investor #	Period	Beginning Principal Balance	Investor #	Period	Beginning Principal Balance	Adjusted for Principal	Substitution Code

Lehman XS Trust
Mortgage Pass Through Certificates
Series 2007-5H

Distribution Date: 25-May-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