

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

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

**ABN AMRO Acct : 724705.1**

**Payment Date:** 26-Dec-07  
**Prior Payment:** 26-Nov-07  
**Next Payment:** 25-Jan-08  
**Record Date:** 30-Nov-07

**Distribution Count:** 8

**Closing Date:** 30-Apr-07  
**First Pay. Date:** 25-May-07  
**Rated Final Payment Date:** 25-May-37  
**Determination Date:** 18-Dec-07

**Delinq Method:** OTS

***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.

***Contact Information:***

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**LaSalle Website:** www.etrustee.net

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

<https://reports.clayton.com>

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

**Username:** User's e-mail address  
**Password:** LXS 2007-5H



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

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

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

Class	CUSIP	Original Face Value <sup>(1)</sup>	Beginning Certificate Balance	Principal Payment	Principal Adjustment or Loss	Deferred Interest	Ending Certificate Balance	Interest Payment <sup>(2)</sup>	Interest Adjustment	Pass-Through Rate
1-A1	525248AA8	168,351,000.00	153,457,346.49	1,441,183.89	0.00	0.00	152,016,162.60	831,227.29	0.00	6.5000000000%
1-A2	525248AB6	18,706,000.00	17,051,120.12	160,134.40	0.00	0.00	16,890,985.72	92,360.23	0.00	6.5000000000%
1-APO	525248AC4	7,483,000.00	6,820,994.97	64,058.89	0.00	0.00	6,756,936.08	0.00	0.00	N/A
1-AIO	525248AD2	194,540,000.00 <b>N</b>	177,329,461.58	0.00	0.00	0.00	175,664,084.40	110,830.91	0.00	0.7500000000%
2-A1	525248AE0	227,227,000.00	207,697,080.71	2,106,643.86	0.00	0.00	205,590,436.85	1,125,025.85	0.00	6.5000000000%
2-A2	525248AF7	38,108,000.00	34,832,657.88	353,303.01	0.00	0.00	34,479,354.87	188,676.90	0.00	6.5000000000%
3-A1	525248AG5	337,690,000.00	305,078,002.69	2,459,464.34	0.00	0.00	302,618,538.35	1,436,408.93	0.00	5.6500000000%
3-A2	525248AH3	37,521,000.00	33,897,455.47	273,273.00	0.00	0.00	33,624,182.47	197,620.95	0.00	6.9959569753%
3-A3	525248AX8	337,690,000.00	305,078,002.68	2,459,464.34	0.00	0.00	302,618,538.34	1,538,101.60	0.00	6.0500000000%
3-A4	525248AY6	337,690,000.00	305,078,002.68	2,459,464.34	0.00	0.00	302,618,538.34	1,639,794.26	0.00	6.4500000000%
3-A5	525248AZ3	337,690,000.00	305,078,002.68	2,459,464.34	0.00	0.00	302,618,538.34	1,754,198.52	0.00	6.9000000000%
3-AIO1	525248BA7	337,690,000.00 <b>N</b>	305,078,002.68	0.00	0.00	0.00	302,618,538.34	24,395.30	0.00	0.0959569753%
3-AIO2	525248BB5	337,690,000.00 <b>N</b>	109,828,080.96	0.00	0.00	0.00	108,942,673.80	114,404.25	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	44.70	7.0564625566%
I-M7	525248AR1	1,232,000.00	1,232,000.00	0.00	0.00	0.00	1,232,000.00	7,289.33	44.70	7.0564625566%
II-M1	525248BC3	11,090,000.00	11,090,000.00	0.00	0.00	0.00	11,090,000.00	64,654.30	0.00	6.9959569753%
II-M2	525248BD1	10,063,000.00	10,063,000.00	0.00	0.00	0.00	10,063,000.00	58,666.93	0.00	6.9959569753%
II-M3	525248BE9	4,929,000.00	4,929,000.00	0.00	0.00	0.00	4,929,000.00	28,735.89	0.00	6.9959569753%
II-M4	525248BF6	3,491,000.00	3,491,000.00	0.00	0.00	0.00	3,491,000.00	20,352.40	0.00	6.9959569753%
II-M5	525248BG4/U5253MAA9	2,465,000.00	2,465,000.00	0.00	0.00	0.00	2,465,000.00	14,370.86	0.00	6.9959569753%
II-M6	525248BH2/U5253MAB7	1,848,000.00	1,848,000.00	0.00	0.00	0.00	1,848,000.00	10,773.77	0.00	6.9959569753%
II-M7	525248BJ8/U5253MAC5	1,642,941.00	1,642,941.00	0.00	0.00	0.00	1,642,941.00	9,578.29	0.00	6.9959569753%
I-X	9ABSCE243	492,899,466.27 <b>N</b>	452,883,295.37	0.00	0.00	0.00	448,757,971.31	164,603.27	164,603.27	N/A
I-P	9ABSCE250	100.00	100.00	0.00	0.00	0.00	100.00	0.00	0.00	N/A
II-P	9ABSCE268	100.00	100.00	0.00	0.00	0.00	100.00	12,823.17	12,823.17	N/A

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



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

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

Class	CUSIP	Original Face Value <sup>(1)</sup>	Beginning Certificate Balance	Principal Payment	Principal Adjustment or Loss	Deferred Interest	Ending Certificate Balance	Interest Payment <sup>(2)</sup>	Interest Adjustment	Pass-Through Rate
I-LT-R	9ABSCE276	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
I-R	9ABSCE292	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
II-LT-R	9ABSCE284	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
II-R	9ABSCE300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
Total		1,912,273,141.00	1,738,185,807.37	14,236,454.41	0.00	0.00	1,723,949,352.96	9,587,887.73	177,515.84	
Total P&I Payment								23,824,342.14		

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



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

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

Class	CUSIP	Original Face Value	Beginning Certificate Balance *	Principal Payment *	Principal Adjustment or Loss	Deferred Interest *	Ending Certificate Balance *	Interest Payment *	Interest Adjustment*	Next Rate **
1-A1	525248AA8	168,351,000.00	911.532135182	8.560590017	0.000000000	0.000000000	902.971545165	4.937465712	0.000000000	Fixed
1-A2	525248AB6	18,706,000.00	911.532135144	8.560590185	0.000000000	0.000000000	902.971544959	4.937465519	0.000000000	Fixed
1-APO	525248AC4	7,483,000.00	911.532135507	8.560589336	0.000000000	0.000000000	902.971546171	0.000000000	0.000000000	N/A
1-AIO	525248AD2	194,540,000.00 <b>N</b>	911.532135191	0.000000000	0.000000000	0.000000000	902.971545184	0.569707567	0.000000000	N/A
2-A1	525248AE0	227,227,000.00	914.051062198	9.271098329	0.000000000	0.000000000	904.779963869	4.951109903	0.000000000	6.50000000%
2-A2	525248AF7	38,108,000.00	914.051062244	9.271098195	0.000000000	0.000000000	904.779964050	4.951110003	0.000000000	6.50000000%
3-A1	525248AG5	337,690,000.00	903.426227279	7.283201575	0.000000000	0.000000000	896.143025704	4.253631822	0.000000000	6.99418000%
3-A2	525248AH3	37,521,000.00	903.426227179	7.283201407	0.000000000	0.000000000	896.143025772	5.266942512	0.000000000	6.99418000%
3-A3	525248AX8	337,690,000.00	903.426227250	7.283201575	0.000000000	0.000000000	896.143025674	4.554773905	0.000000000	6.05000000%
3-A4	525248AY6	337,690,000.00	903.426227250	7.283201575	0.000000000	0.000000000	896.143025674	4.855915958	0.000000000	6.45000000%
3-A5	525248AZ3	337,690,000.00	903.426227250	7.283201575	0.000000000	0.000000000	896.143025674	5.194700820	0.000000000	6.90000000%
3-AIO1	525248BA7	337,690,000.00 <b>N</b>	903.426227250	0.000000000	0.000000000	0.000000000	896.143025674	0.072241701	0.000000000	N/A
3-AIO2	525248BB5	337,690,000.00 <b>N</b>	325.233441796	0.000000000	0.000000000	0.000000000	322.611489243	0.338784832	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	0.036282468	7.05324000%
I-M7	525248AR1	1,232,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	5.916663961	0.036282468	7.05324000%
II-M1	525248BC3	11,090,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	5.829963931	0.000000000	6.99418000%
II-M2	525248BD1	10,063,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	5.829964225	0.000000000	6.99418000%
II-M3	525248BE9	4,929,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	5.829963481	0.000000000	6.99418000%
II-M4	525248BF6	3,491,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	5.829962761	0.000000000	6.99418000%
II-M5	525248BG4/U5253MAA9	2,465,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	5.829963489	0.000000000	6.99418000%
II-M6	525248BH2/U5253MAB7	1,848,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	5.829962121	0.000000000	6.99418000%
II-M7	525248BJ8/U5253MAC5	1,642,941.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	5.829965897	0.000000000	6.99418000%
I-X	9ABSC243	492,899,466.27 <b>N</b>	918.814740858	0.000000000	0.000000000	0.000000000	910.445236847	0.333948972	0.333948972	N/A
I-P	9ABSC250	100.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	0.000000000	0.000000000	N/A
II-P	9ABSC268	100.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	128231.700000000	128231.700000000	N/A

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



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

***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 **
I-LT-R	9ABSCE276	0.00	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	N/A
I-R	9ABSCE292	0.00	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	N/A
II-LT-R	9ABSCE284	0.00	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	N/A
II-R	9ABSCE300	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



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Series 2007-5H**

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

Pool Source of Funds		Non-Pool Source of Funds	
Interest Summary		Swap Agreement	
<b>Interest Summary</b>		<b>Pool 1</b>	
Scheduled Interest	5,609,331.62	Net Swap due to Administrator	0.00
Fees	762,976.07	Net Swap due to Provider	0.00
<b>Remittance Interest</b>	<b>4,846,355.55</b>		
<b>Other Interest Proceeds/Shortfalls</b>		Swap Termination due to Administrator	0.00
Prepayment Penalties	12,823.17	Swap Termination due to Provider	0.00
Other Interest Loss	0.00		
Other Interest Proceeds	0.00	<b>Pool 2</b>	
Non-advancing Interest	0.00	Net Swap due to Administrator	0.00
Net PPIS/Relief Act Shortfall	0.00	Net Swap due to Provider	0.00
Modification Shortfall	0.00		
Other Interest Proceeds/Shortfalls	12,823.17	Swap Termination due to Administrator	0.00
<b>Interest Adjusted</b>	<b>4,859,178.72</b>	Swap Termination due to Provider	0.00
<b>Fee Summary</b>		<b>Cap Agreement</b>	
Total Servicing Fees	762,976.07		
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	<b>Insurance Proceeds</b>	
Insurance Premium	0.00		
<b>Total Fees</b>	<b>762,976.07</b>	Insurance Proceeds	0.00
<b>Advances (Principal &amp; Interest)</b>		<b>FDP Premiums</b>	
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	<b>P&amp;I Due Certificate Holders</b>	
		<b>11,717,240.12</b>	

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.



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***Distribution Date: 26-Dec-07***  
***Cash Reconciliation Summary Pool 1 - 2***

	<b>Pool 1</b>	<b>Pool 2</b>	<b>Total</b>
<b>Interest Summary</b>			
Scheduled Interest	1,346,403.92	1,718,273.52	3,064,677.44
Fees	175,046.76	226,622.35	401,669.11
Remittance Interest	1,171,357.16	1,491,651.17	2,663,008.33
<b>Other Interest Proceeds/Shortfalls</b>			
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
<b>Interest Adjusted</b>	<b>1,171,357.16</b>	<b>1,491,651.17</b>	<b>2,663,008.33</b>
<b>Principal Summary</b>			
Scheduled Principal Distribution	69,846.26	100,855.72	170,701.98
Curtailments	30,829.12	13,225.07	44,054.19
Prepayments in Full	1,564,701.80	1,379,877.65	2,944,579.45
Liquidation Proceeds	0.00	0.00	0.00
Repurchase Proceeds	0.00	965,988.44	965,988.44
Other Principal Proceeds	0.00	0.00	0.00
Less Mod Losses	0.00	0.00	0.00
Remittance Principal	1,665,377.18	2,459,946.88	4,125,324.06
<b>Fee Summary</b>			
Total Servicing Fees	175,046.76	226,622.35	401,669.11
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	175,046.76	226,622.35	401,669.11
<b>Beginning Principal Balance</b>	<b>191,299,775.34</b>	<b>261,583,520.03</b>	<b>452,883,295.37</b>
<b>Ending Principal Balance</b>	<b>189,634,398.16</b>	<b>259,123,573.15</b>	<b>448,757,971.31</b>
<b>Advances (Principal &amp; Interest)</b>			
Prior Month's Outstanding Advances	N/A	N/A	N/A
Current Advances	N/A	N/A	N/A
Reimbursement of Prior Advances	N/A	N/A	N/A
Outstanding Advances	N/A	N/A	N/A





**Lehman XS Trust  
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***Distribution Date: 26-Dec-07  
Cash Reconciliation Summary Pool 3***

	<b>Pool 3</b>	<b>Total</b>
<b>Interest Summary</b>		
Scheduled Interest	2,544,654.18	2,544,654.18
Fees	361,306.96	361,306.96
Remittance Interest	2,183,347.22	2,183,347.22
<b>Other Interest Proceeds/Shortfalls</b>		
Prepayment Penalties	12,823.17	12,823.17
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	12,823.17	12,823.17
<b>Interest Adjusted</b>	<b>2,196,170.39</b>	<b>2,196,170.39</b>
<b>Principal Summary</b>		
Scheduled Principal Distribution	27,322.22	27,322.22
Curtailments	52,830.57	52,830.57
Prepayments in Full	1,211,684.55	1,211,684.55
Liquidation Proceeds	0.00	0.00
Repurchase Proceeds	1,440,900.00	1,440,900.00
Other Principal Proceeds	0.00	0.00
Less Mod Losses	0.00	0.00
Remittance Principal	2,732,737.34	2,732,737.34
<b>Fee Summary</b>		
Total Servicing Fees	361,306.96	361,306.96
Total Trustee Fees	0.00	0.00
LPMI Fees	0.00	0.00
Misc. Fees	0.00	0.00
Total Fees	361,306.96	361,306.96
<b>Beginning Principal Balance</b>	<b>374,504,399.22</b>	<b>374,504,399.22</b>
<b>Ending Principal Balance</b>	<b>371,771,661.88</b>	<b>371,771,661.88</b>
<b>Advances (Principal &amp; Interest)</b>		
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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Series 2007-5H

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

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	903,639,407.34	3,743		3 mo. Rolling Average	58,461,592	827,492,336	7.07%	WAC - Remit Current	7.06%	7.00%	7.04%
Cum Scheduled Principal	2,990,319.79			6 mo. Rolling Average	39,759,008	840,141,707	4.78%	WAC - Remit Original	7.11%	7.03%	7.09%
Cum Unscheduled Principal	81,502,808.95			12 mo. Rolling Average	29,852,756	851,894,311	3.59%	WAC - Current	8.12%	8.15%	8.13%
Cum Liquidations	0.00			Loss Levels	Amount	Count		WAC - Original	8.18%	8.18%	8.18%
Cum Repurchases	4,224,500.45			3 mo. Cum Loss	0.00	0		WAL - Current	0.00	0.00	0.00
				6 mo. Cum loss	0.00	0		WAL - Original	0.00	0.00	0.00
				12 mo. Cum Loss	0.00	0					
Current	Amount	Count	%								
Beginning Pool	827,387,694.59	3,430	91.56%					Current Index Rate			N/A
Scheduled Principal	198,024.20		0.02%					Next Index Rate			N/A
Unscheduled Principal	4,253,148.76	25	0.47%								
Liquidations	0.00	0	0.00%								
Repurchases	2,406,888.44	7	0.27%								
Ending Pool	820,529,633.19	3,398	90.80%								
Average Loan Balance	241,474.29										
Current Loss Detail	Amount										
Liquidation	0.00										
Realized Loss	0.00										
Realized Loss Adjustment	0.00										
Net Liquidation	0.00										
										</	

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 2007-5H**

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

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	284,388,958.12	1,309		3 mo. Rolling Average	0	0	0.00%	WAC - Remit Current	6.84%	N/A	6.84%
Cum Scheduled Principal	820,320.74			6 mo. Rolling Average	0	0	0.00%	WAC - Remit Original	6.89%	N/A	6.89%
Cum Unscheduled Principal	24,445,064.23			12 mo. Rolling Average	0	0	0.00%	WAC - Current	7.88%	N/A	7.88%
Cum Liquidations	0.00			Loss Levels	Amount	Count		WAC - Original	7.94%	N/A	7.94%
Cum Repurchases	965,988.44			3 mo. Cum Loss	0.00	0		WAL - Current	0.00	N/A	0.00
				6 mo. Cum loss	0.00	0		WAL - Original	0.00	N/A	0.00
				12 mo. Cum Loss	0.00	0					
Current	Amount	Count	%								
Beginning Pool	261,583,520.03	1,208	91.98%					Current Index Rate			N/A
Scheduled Principal	100,855.72		0.04%					Next Index Rate			N/A
Unscheduled Principal	1,393,102.72	7	0.49%								
Liquidations	0.00	0	0.00%								
Repurchases	965,988.44	3	0.34%								
Ending Pool	259,123,573.15	1,198	91.12%								
Average Loan Balance	216,296.81										
Current Loss Detail	Amount										
Liquidation	0.00										
Realized Loss	0.00										
Realized Loss Adjustment	0.00										
Net Liquidation	0.00										
				Pool Composition							
				Properties	Balance		%Score				
				Cash Out/Refinance	67,072,595.95		25.56%				
				SFR	167,396,319.43		63.79%				
				Owner Occupied	199,244,995.40		75.93%				
					Min	Max	W A				
				FICO	620	818	720.28				

**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 2007-5H**

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

-- Accrual --					----- Outstanding -----									
Class	Method	Days	Opening Balance	Pass-Thru Rate	Accrual Certificate Interest	Total Interest Additions	Total Interest Deductions	Distributable Certificate Interest	Interest Payment Amount	Current Period (Shortfall) / Recovery	Remaining Int Carry-Forward Shortfall	Remaining Basis Risk Carry-Fwd Shortfall	Outstanding Relief Act / Prepayment Interest Shortfalls	Net Cap Rate in Effect Y/N
1-A1	30/360	30	153,457,346.49	6.5000000000%	831,227.29	0.00	0.00	831,227.29	831,227.29	0.00	0.00	0.00	0.00	No
1-A2	30/360	30	17,051,120.12	6.5000000000%	92,360.23	0.00	0.00	92,360.23	92,360.23	0.00	0.00	0.00	0.00	No
1-APO			6,820,994.97	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	177,329,461.58	0.7500000000%	110,830.91	0.00	0.00	110,830.91	110,830.91	0.00	0.00	0.00	0.00	No
2-A1	30/360	30	207,697,080.71	6.5000000000%	1,125,025.85	0.00	0.00	1,125,025.85	1,125,025.85	0.00	0.00	0.00	0.00	No
2-A2	30/360	30	34,832,657.88	6.5000000000%	188,676.90	0.00	0.00	188,676.90	188,676.90	0.00	0.00	0.00	0.00	No
3-A2	30/360	30	33,897,455.47	6.995956980%	197,620.95	0.00	0.00	197,620.95	197,620.95	0.00	0.00	0.00	0.00	No
3-A3	30/360	30	305,078,002.68	6.0500000000%	1,538,101.60	0.00	0.00	1,538,101.60	1,538,101.60	0.00	0.00	0.00	0.00	No
3-A4	30/360	30	305,078,002.68	6.4500000000%	1,639,794.26	0.00	0.00	1,639,794.26	1,639,794.26	0.00	0.00	0.00	0.00	No
3-A5	30/360	30	305,078,002.68	6.9000000000%	1,754,198.52	0.00	0.00	1,754,198.52	1,754,198.52	0.00	0.00	0.00	0.00	No
3-AIO1	30/360	30	305,078,002.68	0.095956980%	24,395.30	0.00	0.00	24,395.30	24,395.30	0.00	0.00	0.00	0.00	No
3-AIO2	30/360	30	109,828,080.96	1.2500000000%	114,404.25	0.00	0.00	114,404.25	114,404.25	0.00	0.00	0.00	0.00	No
I-M1	30/360	30	12,323,000.00	6.1200000000%	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	6.1700000000%	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	6.2700000000%	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	6.5200000000%	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	6.7600000000%	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	7.056462560%	7,244.63	44.70	0.00	7,244.63	7,289.33	0.00	0.00	0.00	0.00	No
I-M7	30/360	30	1,232,000.00	7.056462560%	7,244.63	44.70	0.00	7,244.63	7,289.33	0.00	0.00	0.00	0.00	No
II-M1	30/360	30	11,090,000.00	6.995956980%	64,654.30	0.00	0.00	64,654.30	64,654.30	0.00	0.00	0.00	0.00	No
II-M2	30/360	30	10,063,000.00	6.995956980%	58,666.93	0.00	0.00	58,666.93	58,666.93	0.00	0.00	0.00	0.00	No
II-M3	30/360	30	4,929,000.00	6.995956980%	28,735.89	0.00	0.00	28,735.89	28,735.89	0.00	0.00	0.00	0.00	No
II-M4	30/360	30	3,491,000.00	6.995956980%	20,352.40	0.00	0.00	20,352.40	20,352.40	0.00	0.00	0.00	0.00	No
II-M5	30/360	30	2,465,000.00	6.995956980%	14,370.86	(0.01)	0.00	14,370.87	14,370.86	0.00	0.00	0.00	0.00	No
II-M6	30/360	30	1,848,000.00	6.995956980%	10,773.77	0.00	0.00	10,773.77	10,773.77	0.00	0.00	0.00	0.00	No
II-M7	30/360	30	1,642,941.00	6.995956980%	9,578.29	0.00	0.00	9,578.29	9,578.29	0.00	0.00	0.00	0.00	No
I-X			452,883,295.37	N/A	0.00	164,603.27	0.00	0.00	164,603.27	0.00	0.00	0.00	0.00	No
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

<sup>(1)</sup> 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: 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
II-P			100.00	N/A	0.00	12,823.17	0.00	0.00	12,823.17	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	0.01	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			1,433,107,804.68		7,973,962.96	177,515.84	0.00	7,973,962.97	8,151,478.80	0.00	0.00	0.00	0.00	

<sup>(1)</sup> 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: 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 <sup>(1)</sup>	Other Interest Losses	Current Int Carry-Fwd Shortfall <sup>(2)</sup>	Current Basis Risk Carry-Fwd Shortfall		
1-A1	30-Nov-07	1-Nov-07	1-Dec-07	6,915,723.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
1-A2	30-Nov-07	1-Nov-07	1-Dec-07	768,427.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
1-APO	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-AIO	30-Nov-07	1-Nov-07	1-Dec-07	922,101.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
2-A1	30-Nov-07	1-Nov-07	1-Dec-07	9,402,870.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
2-A2	30-Nov-07	1-Nov-07	1-Dec-07	1,576,945.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
3-A2	30-Nov-07	1-Nov-07	1-Dec-07	1,664,105.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
3-A3	30-Nov-07	1-Nov-07	1-Dec-07	12,920,236.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
3-A4	30-Nov-07	1-Nov-07	1-Dec-07	13,774,467.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
3-A5	30-Nov-07	1-Nov-07	1-Dec-07	14,735,476.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
3-AIO1	30-Nov-07	1-Nov-07	1-Dec-07	241,516.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
3-AIO2	30-Nov-07	1-Nov-07	1-Dec-07	961,009.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
I-M1	30-Nov-07	1-Nov-07	1-Dec-07	502,778.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
I-M2	30-Nov-07	1-Nov-07	1-Dec-07	283,820.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
I-M3	30-Nov-07	1-Nov-07	1-Dec-07	82,429.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
I-M4	30-Nov-07	1-Nov-07	1-Dec-07	149,960.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
I-M5	30-Nov-07	1-Nov-07	1-Dec-07	66,653.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
I-M6	30-Nov-07	1-Nov-07	1-Dec-07	58,314.65	0.00	0.00	0.00	0.00	44.70	0.00	0.00	0.00		
I-M7	30-Nov-07	1-Nov-07	1-Dec-07	58,314.65	0.00	0.00	0.00	0.00	44.70	0.00	0.00	0.00		
II-M1	30-Nov-07	1-Nov-07	1-Dec-07	518,465.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
II-M2	30-Nov-07	1-Nov-07	1-Dec-07	470,452.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
II-M3	30-Nov-07	1-Nov-07	1-Dec-07	230,434.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
II-M4	30-Nov-07	1-Nov-07	1-Dec-07	163,206.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
II-M5	30-Nov-07	1-Nov-07	1-Dec-07	115,240.54	0.00	0.00	0.01	0.01	0.00	0.00	0.00	0.00		
II-M6	30-Nov-07	1-Nov-07	1-Dec-07	86,395.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		

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

<sup>(2)</sup> Interest Carry-Forward Shortfall is unpaid interest with interest thereon.

<sup>(3)</sup> 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: 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 <sup>(1)</sup>	Other Interest Losses	Current Int Carry-Fwd Shortfall <sup>(2)</sup>	Current Basis Risk Carry-Fwd Shortfall		
II-M7	30-Nov-07	1-Nov-07	1-Dec-07	76,808.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
I-X	30-Nov-07	1-Nov-07	1-Dec-07	1,446,275.10	0.00	0.00	0.00	0.00	164,603.27	0.00	0.00	0.00		
I-P	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		
II-P	30-Nov-07	1-Nov-07	1-Dec-07	45,603.91	0.00	0.00	0.00	0.00	12,823.17	0.00	0.00	0.00		
I-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		
I-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		
II-LT-R	30-Nov-07	1-Nov-07	1-Dec-07	0.03	0.00	0.00	0.00	0.00	0.01	0.00	0.00	0.00		
II-R	30-Nov-07	1-Nov-07	1-Dec-07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Total				68,238,033.87	0.00	0.00	0.01	0.01	177,515.85	0.00	0.00	0.00		

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

<sup>(2)</sup> Interest Carry-Forward Shortfall is unpaid interest with interest thereon.

<sup>(3)</sup> 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: 26-Dec-07  
Bond Principal Reconciliation***

----- Losses -----																- Credit Support -	
Class	Original Class Balance	Beginning Class Balance	Scheduled Principal Payment	Unscheduled Principal Payment	Extra Principal Payment	Cumulative Principal Payment	Prior Loss Reimburs.	Current Losses	Cumulative Losses	Interest on Losses	Ending Class Balance	Rated Final Maturity	Original	Current			
1-A1	168,351,000.00	153,457,346.49	60,443.55	1,380,740.34	0.00	16,334,837.40	0.00	0.00	0.00	0.00	152,016,162.60	25-May-37	N/A	N/A			
1-A2	18,706,000.00	17,051,120.12	6,716.07	153,418.33	0.00	1,815,014.28	0.00	0.00	0.00	0.00	16,890,985.72	25-May-37	N/A	N/A			
1-APO	7,483,000.00	6,820,994.97	2,686.64	61,372.25	0.00	726,063.91	0.00	0.00	0.00	0.00	6,756,936.08	25-May-37	N/A	N/A			
1-AIO	194,540,000.00	177,329,461.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	175,664,084.40	25-May-37	N/A	N/A			
2-A1	227,227,000.00	207,697,080.71	86,370.60	2,020,273.26	0.00	21,636,563.13	0.00	0.00	0.00	0.00	205,590,436.85	25-May-37	N/A	N/A			
2-A2	38,108,000.00	34,832,657.88	14,485.12	338,817.89	0.00	3,628,645.14	0.00	0.00	0.00	0.00	34,479,354.87	25-May-37	N/A	N/A			
3-A2	37,521,000.00	33,897,455.47	2,732.21	270,540.79	0.00	3,896,817.54	0.00	0.00	0.00	0.00	33,624,182.47	25-May-37	N/A	N/A			
3-A3	337,690,000.00	305,078,002.68	24,590.01	2,434,874.33	0.00	35,071,461.65	0.00	0.00	0.00	0.00	302,618,538.34	25-May-37	N/A	N/A			
3-A4	337,690,000.00	305,078,002.68	24,590.01	2,434,874.33	0.00	35,071,461.65	0.00	0.00	0.00	0.00	302,618,538.34	25-May-37	N/A	N/A			
3-A5	337,690,000.00	305,078,002.68	24,590.01	2,434,874.33	0.00	35,071,461.65	0.00	0.00	0.00	0.00	302,618,538.34	25-May-37	N/A	N/A			
3-AIO1	337,690,000.00	305,078,002.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	302,618,538.34	25-May-37	N/A	N/A			
3-AIO2	337,690,000.00	109,828,080.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	108,942,673.80	25-May-37	N/A	N/A			
HM1	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			
HM2	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			
HM3	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			
HM4	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			
HM5	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			
HM6	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			
HM7	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	452,883,295.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	448,757,971.31	25-May-37	N/A	N/A			
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			



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

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

----- L o s s e s -----													- Credit Support -	
Class	Original Class Balance	Beginning Class Balance	Scheduled Principal Payment	Unscheduled Principal Payment	Extra Principal Payment	Cumulative Principal Payment	Prior Loss Reimburs.	Current Losses	Cumulative Losses	Interest on Losses	Ending Class Balance	Rated Final Maturity	Original	Current
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	1,574,583,141.00	1,433,107,804.68	247,204.22	11,529,785.85	0.00	153,252,326.35	0.00	0.00	0.00	0.00	1,421,330,814.61			



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

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

----- Original Ratings -----						----- Ratings Change / Change Date <sup>(1)</sup> -----			
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-A2	525248AH3	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				
II-M7	525248BJ8	NR	NR	NR	NR				
I-X	9ABSCE243	NR	NR	NR	NR				
I-P	9ABSCE250	NR	NR	NR	NR				
II-P	9ABSCE268	NR	NR	NR	NR				

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

<sup>(1)</sup> 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: 26-Dec-07  
Ratings Information***

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Class	CUSIP	----- Original Ratings -----				----- Ratings Change / Change Date <sup>(1)</sup> -----			
		Fitch	Moody's	DBRS	S&P	Fitch	Moody's	DBRS	S&P
3-A3	525248AX8	NR	NR	NR	NR		Aaa 16-May-07		
3-A4	525248AY6	NR	NR	NR	NR		Aaa 16-May-07		
3-A5	525248AZ3	NR	NR	NR	NR		Aaa 16-May-07		

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

<sup>(1)</sup> 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: 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
<b>Total (All Loans)</b>														
26-Dec-07	3,069	722,560,329	91	27,290,836	58	17,090,345	16	4,847,840	12	2,662,892	126	40,081,841	26	5,995,550
26-Nov-07	3,158	747,459,041	80	22,117,236	39	13,335,843	8	2,106,022	6	981,133	126	38,984,645	13	2,403,773
25-Oct-07	3,237	768,100,217	64	19,564,572	52	15,252,489	7	2,479,544	2	328,116	92	28,059,790	5	774,951
25-Sep-07	3,320	793,591,153	68	18,536,283	41	11,078,145	3	1,106,524	1	438,865	62	19,276,209	1	205,586
27-Aug-07	3,404	814,379,477	54	15,355,472	32	9,846,526	1	403,400	4	903,156	33	10,385,111	0	0
25-Jul-07	3,495	838,429,388	54	14,912,190	28	9,257,751	0	0	0	0	1	268,000	0	0
25-Jun-07	3,610	867,254,264	40	11,663,808	0	0	0	0	0	0	1	268,000	0	0
25-May-07	3,705	894,703,977	2	414,200	0	0	0	0	0	0	0	0	0	0

<b>Total (All Loans)</b>														
26-Dec-07	90.32%	88.06%	2.68%	3.33%	1.71%	2.08%	0.47%	0.59%	0.35%	0.32%	3.71%	4.88%	0.77%	0.73%
26-Nov-07	92.07%	90.34%	2.33%	2.67%	1.14%	1.61%	0.23%	0.25%	0.17%	0.12%	3.67%	4.71%	0.38%	0.29%
25-Oct-07	93.58%	92.04%	1.85%	2.34%	1.50%	1.83%	0.20%	0.30%	0.06%	0.04%	2.66%	3.36%	0.14%	0.09%
25-Sep-07	94.97%	94.00%	1.95%	2.20%	1.17%	1.31%	0.09%	0.13%	0.03%	0.05%	1.77%	2.28%	0.03%	0.02%
27-Aug-07	96.49%	95.67%	1.53%	1.80%	0.91%	1.16%	0.03%	0.05%	0.11%	0.11%	0.94%	1.22%	0.00%	0.00%
25-Jul-07	97.68%	97.17%	1.51%	1.73%	0.78%	1.07%	0.00%	0.00%	0.00%	0.00%	0.03%	0.03%	0.00%	0.00%
25-Jun-07	98.88%	98.64%	1.10%	1.33%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.03%	0.03%	0.00%	0.00%
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: 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
<b><i>Pool 1 - 2 - Total</i></b>														
26-Dec-07	2,015	411,540,607	44	10,441,499	31	8,273,954	9	2,425,851	5	767,771	45	13,393,373	11	1,914,916
26-Nov-07	2,061	421,725,545	42	10,094,424	18	5,919,813	5	1,216,681	3	457,183	45	12,366,273	6	1,103,376
25-Oct-07	2,106	432,064,553	29	7,981,353	18	4,625,406	6	1,876,802	2	328,116	37	9,904,027	1	205,485
25-Sep-07	2,141	442,050,805	31	7,493,510	22	4,624,111	3	1,106,524	0	0	20	6,009,636	1	205,586
27-Aug-07	2,187	451,490,372	27	5,988,212	12	3,848,221	1	403,400	1	129,566	11	3,064,144	0	0
25-Jul-07	2,231	460,748,479	25	6,634,454	9	2,599,823	0	0	0	0	1	268,000	0	0
25-Jun-07	2,297	475,181,791	15	4,146,690	0	0	0	0	0	0	1	268,000	0	0
25-May-07	2,347	487,300,673	1	268,000	0	0	0	0	0	0	0	0	0	0

<b><i>Pool 1 - 2 - Total</i></b>														
26-Dec-07	93.29%	91.71%	2.04%	2.33%	1.44%	1.84%	0.42%	0.54%	0.23%	0.17%	2.08%	2.98%	0.51%	0.43%
26-Nov-07	94.54%	93.12%	1.93%	2.23%	0.83%	1.31%	0.23%	0.27%	0.14%	0.10%	2.06%	2.73%	0.28%	0.24%
25-Oct-07	95.77%	94.55%	1.32%	1.75%	0.82%	1.01%	0.27%	0.41%	0.09%	0.07%	1.68%	2.17%	0.05%	0.04%
25-Sep-07	96.53%	95.79%	1.40%	1.62%	0.99%	1.00%	0.14%	0.24%	0.00%	0.00%	0.90%	1.30%	0.05%	0.04%
27-Aug-07	97.68%	97.11%	1.21%	1.29%	0.54%	0.83%	0.04%	0.09%	0.04%	0.03%	0.49%	0.66%	0.00%	0.00%
25-Jul-07	98.46%	97.98%	1.10%	1.41%	0.40%	0.55%	0.00%	0.00%	0.00%	0.00%	0.04%	0.06%	0.00%	0.00%
25-Jun-07	99.31%	99.08%	0.65%	0.86%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.04%	0.06%	0.00%	0.00%
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: 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
<b><i>Pool 1</i></b>														
26-Dec-07	905	176,292,235	16	3,231,862	11	2,810,753	3	577,410	1	143,832	22	5,843,643	4	734,665
26-Nov-07	922	178,720,167	20	5,277,838	4	1,247,493	2	330,933	0	0	23	5,517,960	1	205,384
25-Oct-07	942	183,244,674	9	2,831,646	10	2,194,292	2	491,165	0	0	14	3,539,256	1	205,485
25-Sep-07	955	186,380,898	17	4,023,961	10	1,954,645	0	0	0	0	5	1,703,010	1	205,586
27-Aug-07	977	190,328,483	11	2,844,826	3	916,420	0	0	0	0	3	984,734	0	0
25-Jul-07	995	194,185,879	12	2,992,828	2	573,392	0	0	0	0	0	0	0	0
25-Jun-07	1,027	200,471,720	5	1,524,237	0	0	0	0	0	0	0	0	0	0
25-May-07	1,048	205,717,804	0	0	0	0	0	0	0	0	0	0	0	0

<b><i>Pool 1</i></b>														
26-Dec-07	94.07%	92.96%	1.66%	1.70%	1.14%	1.48%	0.31%	0.30%	0.10%	0.08%	2.29%	3.08%	0.42%	0.39%
26-Nov-07	94.86%	93.42%	2.06%	2.76%	0.41%	0.65%	0.21%	0.17%	0.00%	0.00%	2.37%	2.88%	0.10%	0.11%
25-Oct-07	96.32%	95.19%	0.92%	1.47%	1.02%	1.14%	0.20%	0.26%	0.00%	0.00%	1.43%	1.84%	0.10%	0.11%
25-Sep-07	96.66%	95.94%	1.72%	2.07%	1.01%	1.01%	0.00%	0.00%	0.00%	0.00%	0.51%	0.88%	0.10%	0.11%
27-Aug-07	98.29%	97.57%	1.11%	1.46%	0.30%	0.47%	0.00%	0.00%	0.00%	0.00%	0.30%	0.50%	0.00%	0.00%
25-Jul-07	98.61%	98.20%	1.19%	1.51%	0.20%	0.29%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
25-Jun-07	99.52%	99.25%	0.48%	0.75%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
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: 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
<b>Pool 2</b>														
26-Dec-07	1,110	235,248,372	28	7,209,638	20	5,463,201	6	1,848,442	4	623,939	23	7,549,730	7	1,180,252
26-Nov-07	1,139	243,005,378	22	4,816,586	14	4,672,320	3	885,748	3	457,183	22	6,848,313	5	897,992
25-Oct-07	1,164	248,819,879	20	5,149,706	8	2,431,114	4	1,385,638	2	328,116	23	6,364,771	0	0
25-Sep-07	1,186	255,669,908	14	3,469,549	12	2,669,466	3	1,106,524	0	0	15	4,306,626	0	0
27-Aug-07	1,210	261,161,889	16	3,143,386	9	2,931,801	1	403,400	1	129,566	8	2,079,410	0	0
25-Jul-07	1,236	266,562,600	13	3,641,626	7	2,026,431	0	0	0	0	1	268,000	0	0
25-Jun-07	1,270	274,710,071	10	2,622,453	0	0	0	0	0	0	1	268,000	0	0
25-May-07	1,299	281,582,869	1	268,000	0	0	0	0	0	0	0	0	0	0

<b>Pool 2</b>														
26-Dec-07	92.65%	90.79%	2.34%	2.78%	1.67%	2.11%	0.50%	0.71%	0.33%	0.24%	1.92%	2.91%	0.58%	0.46%
26-Nov-07	94.29%	92.90%	1.82%	1.84%	1.16%	1.79%	0.25%	0.34%	0.25%	0.17%	1.82%	2.62%	0.41%	0.34%
25-Oct-07	95.33%	94.08%	1.64%	1.95%	0.66%	0.92%	0.33%	0.52%	0.16%	0.12%	1.88%	2.41%	0.00%	0.00%
25-Sep-07	96.42%	95.68%	1.14%	1.30%	0.98%	1.00%	0.24%	0.41%	0.00%	0.00%	1.22%	1.61%	0.00%	0.00%
27-Aug-07	97.19%	96.78%	1.29%	1.16%	0.72%	1.09%	0.08%	0.15%	0.08%	0.05%	0.64%	0.77%	0.00%	0.00%
25-Jul-07	98.33%	97.82%	1.03%	1.34%	0.56%	0.74%	0.00%	0.00%	0.00%	0.00%	0.08%	0.10%	0.00%	0.00%
25-Jun-07	99.14%	98.96%	0.78%	0.94%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.08%	0.10%	0.00%	0.00%
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: 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
<b>Pool 3</b>														
26-Dec-07	1,054	311,019,722	47	16,849,337	27	8,816,391	7	2,421,989	7	1,895,121	81	26,688,469	15	4,080,633
26-Nov-07	1,097	325,733,495	38	12,022,812	21	7,416,030	3	889,341	3	523,951	81	26,618,372	7	1,300,397
25-Oct-07	1,131	336,035,664	35	11,583,220	34	10,627,083	1	602,741	0	0	55	18,155,763	4	569,466
25-Sep-07	1,179	351,540,348	37	11,042,773	19	6,454,033	0	0	1	438,865	42	13,266,573	0	0
27-Aug-07	1,217	362,889,105	27	9,367,260	20	5,998,305	0	0	3	773,590	22	7,320,967	0	0
25-Jul-07	1,264	377,680,909	29	8,277,736	19	6,657,927	0	0	0	0	0	0	0	0
25-Jun-07	1,313	392,072,473	25	7,517,118	0	0	0	0	0	0	0	0	0	0
25-May-07	1,358	407,403,303	1	146,200	0	0	0	0	0	0	0	0	0	0

<b>Pool 3</b>														
26-Dec-07	85.14%	83.66%	3.80%	4.53%	2.18%	2.37%	0.57%	0.65%	0.57%	0.51%	6.54%	7.18%	1.21%	1.10%
26-Nov-07	87.76%	86.98%	3.04%	3.21%	1.68%	1.98%	0.24%	0.24%	0.24%	0.14%	6.48%	7.11%	0.56%	0.35%
25-Oct-07	89.76%	89.00%	2.78%	3.07%	2.70%	2.81%	0.08%	0.16%	0.00%	0.00%	4.37%	4.81%	0.32%	0.15%
25-Sep-07	92.25%	91.85%	2.90%	2.89%	1.49%	1.69%	0.00%	0.00%	0.08%	0.11%	3.29%	3.47%	0.00%	0.00%
27-Aug-07	94.41%	93.93%	2.09%	2.42%	1.55%	1.55%	0.00%	0.00%	0.23%	0.20%	1.71%	1.89%	0.00%	0.00%
25-Jul-07	96.34%	96.20%	2.21%	2.11%	1.45%	1.70%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
25-Jun-07	98.13%	98.12%	1.87%	1.88%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
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: 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
<b>Total (All Loans)</b>																								
26-Dec-07	0	0	0	0	0	0	126	40,081,841	0	0	0	0	0	0	26	5,995,550	4	1,064,884	0	0	0	0	8	1,598,008
26-Nov-07	0	0	0	0	1	270,250	125	38,714,395	0	0	0	0	0	0	13	2,403,773	3	438,046	0	0	1	129,406	2	413,682
25-Oct-07	0	0	0	0	0	0	92	28,059,790	0	0	0	0	0	0	5	774,951	1	129,417	0	0	0	0	1	198,700
25-Sep-07	0	0	0	0	3	922,251	59	18,353,958	0	0	0	0	0	0	1	205,586	0	0	0	0	0	0	1	438,865
27-Aug-07	0	0	0	0	5	1,264,185	28	9,120,926	0	0	0	0	0	0	0	0	3	464,291	0	0	1	438,865	0	0
25-Jul-07	0	0	0	0	0	0	1	268,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25-Jun-07	0	0	0	0	1	268,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25-May-07	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

<b>Total (All Loans)</b>																								
26-Dec-07	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.71%	4.88%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.77%	0.73%	0.12%	0.13%	0.00%	0.00%	0.00%	0.00%	0.24%	0.19%
26-Nov-07	0.00%	0.00%	0.00%	0.00%	0.03%	0.03%	3.64%	4.68%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.38%	0.29%	0.09%	0.05%	0.00%	0.00%	0.03%	0.02%	0.06%	0.05%
25-Oct-07	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.66%	3.36%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.14%	0.09%	0.03%	0.02%	0.00%	0.00%	0.00%	0.00%	0.03%	0.02%
25-Sep-07	0.00%	0.00%	0.00%	0.00%	0.09%	0.11%	1.69%	2.17%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.03%	0.02%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.03%	0.05%
27-Aug-07	0.00%	0.00%	0.00%	0.00%	0.14%	0.15%	0.79%	1.07%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.09%	0.05%	0.00%	0.00%	0.03%	0.05%	0.00%	0.00%
25-Jul-07	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.03%	0.03%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	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%	0.03%	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%	0.00%	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%



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

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
<b>Pool 1 - 2 - Total</b>																								
26-Dec-07	0	0	0	0	0	0	45	13,393,373	0	0	0	0	0	0	11	1,914,916	2	258,440	0	0	0	0	3	509,331
26-Nov-07	0	0	0	0	0	0	45	12,366,273	0	0	0	0	0	0	6	1,103,376	2	258,601	0	0	0	0	1	198,582
25-Oct-07	0	0	0	0	0	0	37	9,904,027	0	0	0	0	0	0	1	205,485	1	129,417	0	0	0	0	1	198,700
25-Sep-07	0	0	0	0	1	125,500	19	5,884,136	0	0	0	0	0	0	1	205,586	0	0	0	0	0	0	0	0
27-Aug-07	0	0	0	0	2	600,679	9	2,463,465	0	0	0	0	0	0	0	0	1	129,566	0	0	0	0	0	0
25-Jul-07	0	0	0	0	0	0	1	268,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25-Jun-07	0	0	0	0	1	268,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25-May-07	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

<b>Pool 1 - 2 - Total</b>																								
26-Dec-07	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.08%	2.98%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.51%	0.43%	0.09%	0.06%	0.00%	0.00%	0.00%	0.00%	0.14%	0.11%
26-Nov-07	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.06%	2.73%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.28%	0.24%	0.09%	0.06%	0.00%	0.00%	0.00%	0.00%	0.05%	0.04%
25-Oct-07	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.68%	2.17%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.05%	0.04%	0.05%	0.03%	0.00%	0.00%	0.00%	0.00%	0.05%	0.04%
25-Sep-07	0.00%	0.00%	0.00%	0.00%	0.05%	0.03%	0.86%	1.28%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.05%	0.04%	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%	0.09%	0.13%	0.40%	0.53%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.04%	0.03%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
25-Jul-07	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.04%	0.06%	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-Jun-07	0.00%	0.00%	0.00%	0.00%	0.04%	0.06%	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%	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%



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

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
<b>Pool 1</b>																								
26-Dec-07	0	0	0	0	0	0	22	5,843,643	0	0	0	0	0	0	4	734,665	0	0	0	0	0	0	1	143,832
26-Nov-07	0	0	0	0	0	0	23	5,517,960	0	0	0	0	0	0	1	205,384	0	0	0	0	0	0	0	0
25-Oct-07	0	0	0	0	0	0	14	3,539,256	0	0	0	0	0	0	1	205,485	0	0	0	0	0	0	0	0
25-Sep-07	0	0	0	0	1	125,500	4	1,577,510	0	0	0	0	0	0	1	205,586	0	0	0	0	0	0	0	0
27-Aug-07	0	0	0	0	1	411,679	2	573,055	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25-Jul-07	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25-Jun-07	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25-May-07	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

<b>Pool 1</b>																								
26-Dec-07	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.29%	3.08%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.42%	0.39%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.10%	0.08%
26-Nov-07	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.37%	2.88%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.10%	0.11%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
25-Oct-07	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.43%	1.84%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.10%	0.11%	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%	0.10%	0.06%	0.40%	0.81%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.10%	0.11%	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%	0.10%	0.21%	0.20%	0.29%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
25-Jul-07	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
25-Jun-07	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
25-May-07	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%



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

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
<b>Pool 2</b>																								
26-Dec-07	0	0	0	0	0	0	23	7,549,730	0	0	0	0	0	0	7	1,180,252	2	258,440	0	0	0	0	2	365,499
26-Nov-07	0	0	0	0	0	0	22	6,848,313	0	0	0	0	0	0	5	897,992	2	258,601	0	0	0	0	1	198,582
25-Oct-07	0	0	0	0	0	0	23	6,364,771	0	0	0	0	0	0	0	0	1	129,417	0	0	0	0	1	198,700
25-Sep-07	0	0	0	0	0	0	15	4,306,626	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27-Aug-07	0	0	0	0	1	189,000	7	1,890,410	0	0	0	0	0	0	0	0	1	129,566	0	0	0	0	0	0
25-Jul-07	0	0	0	0	0	0	1	268,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25-Jun-07	0	0	0	0	1	268,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25-May-07	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

<b>Pool 2</b>																								
26-Dec-07	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.92%	2.91%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.58%	0.46%	0.17%	0.10%	0.00%	0.00%	0.00%	0.00%	0.17%	0.14%
26-Nov-07	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.82%	2.62%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.41%	0.34%	0.17%	0.10%	0.00%	0.00%	0.00%	0.00%	0.08%	0.08%
25-Oct-07	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.88%	2.41%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.08%	0.05%	0.00%	0.00%	0.00%	0.00%	0.08%	0.08%
25-Sep-07	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.22%	1.61%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
27-Aug-07	0.00%	0.00%	0.00%	0.00%	0.08%	0.07%	0.56%	0.70%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.08%	0.05%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
25-Jul-07	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.08%	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%
25-Jun-07	0.00%	0.00%	0.00%	0.00%	0.08%	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%
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: 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
<b>Pool 3</b>																								
26-Dec-07	0	0	0	0	0	0	81	26,688,469	0	0	0	0	0	0	15	4,080,633	2	806,444	0	0	0	0	5	1,088,677
26-Nov-07	0	0	0	0	1	270,250	80	26,348,122	0	0	0	0	0	0	7	1,300,397	1	179,445	0	0	1	129,406	1	215,100
25-Oct-07	0	0	0	0	0	0	55	18,155,763	0	0	0	0	0	0	4	569,466	0	0	0	0	0	0	0	0
25-Sep-07	0	0	0	0	2	796,751	40	12,469,822	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	438,865
27-Aug-07	0	0	0	0	3	663,506	19	6,657,460	0	0	0	0	0	0	0	0	2	334,725	0	0	1	438,865	0	0
25-Jul-07	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25-Jun-07	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25-May-07	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

<b>Pool 3</b>																								
26-Dec-07	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	6.54%	7.18%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.21%	1.10%	0.16%	0.22%	0.00%	0.00%	0.00%	0.00%	0.40%	0.29%
26-Nov-07	0.00%	0.00%	0.00%	0.00%	0.08%	0.07%	6.40%	7.04%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.56%	0.35%	0.08%	0.05%	0.00%	0.00%	0.08%	0.03%	0.08%	0.06%
25-Oct-07	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	4.37%	4.81%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.32%	0.15%	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%	0.16%	0.21%	3.13%	3.26%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.08%	0.11%
27-Aug-07	0.00%	0.00%	0.00%	0.00%	0.23%	0.17%	1.47%	1.72%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.16%	0.09%	0.00%	0.00%	0.08%	0.11%	0.00%	0.00%
25-Jul-07	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
25-Jun-07	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
25-May-07	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%





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

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

Distribution Date	Ending Pool		Payoffs		Insurance	Substitution	Liquidation	Realized Losses		Remaining Term	Curr Weighted Avg.	
	#	Balance	#	Balance	Proceeds	Proceeds	Proceeds	#	Amount	Life	Coupon	Remit
<b>Total (All Loans)</b>												
26-Dec-07	3,398	820,529,633	32	6,563,152	0.00	0.00	0.00	0	0	1	8.14%	7.03%
26-Nov-07	3,430	827,387,695	29	6,946,706	0.00	0.00	0.00	0	0	1	8.14%	7.03%
25-Oct-07	3,459	834,559,679	37	9,316,969	0.00	0.00	0.00	0	0	1	8.15%	7.04%
25-Sep-07	3,496	844,232,765	32	6,763,834	0.00	0.00	0.00	0	0	1	8.15%	7.04%
27-Aug-07	3,528	851,273,140	50	11,261,837	0.00	0.00	0.00	0	0	1	8.16%	7.05%
25-Jul-07	3,578	862,867,329	73	16,062,723	0.00	0.00	0.00	0	0	1	8.17%	7.06%
25-Jun-07	3,651	879,186,073	56	15,706,720	0.00	0.00	0.00	0	0	1	8.18%	7.07%
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%

<b>Pool 1</b>												
26-Dec-07	962	189,634,398	10	1,564,702	0.00	0.00	0.00	0	0	1	8.45%	7.35%
26-Nov-07	972	191,299,775	6	1,126,400	0.00	0.00	0.00	0	0	1	8.45%	7.36%
25-Oct-07	978	192,506,519	10	1,663,921	0.00	0.00	0.00	0	0	1	8.46%	7.36%
25-Sep-07	988	194,268,099	6	711,670	0.00	0.00	0.00	0	0	1	8.47%	7.37%
27-Aug-07	994	195,074,463	15	2,600,338	0.00	0.00	0.00	0	0	1	8.47%	7.37%
25-Jul-07	1,009	197,752,099	23	4,163,110	0.00	0.00	0.00	0	0	1	8.49%	7.39%
25-Jun-07	1,032	201,995,957	16	3,641,838	0.00	0.00	0.00	0	0	1	8.51%	7.41%
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: 26-Dec-07**  
**Asset-Backed Facts ~ 15 Month Historical Payoff/Loss Summary**

Distribution Date	Ending Pool		Payoffs		Insurance	Substitution	Liquidation	Realized Losses		Remaining Term	Curr Weighted Avg.	
	#	Balance	#	Balance	Proceeds	Proceeds	Proceeds	#	Amount	Life	Coupon	Remit
<b>Pool 2</b>												
26-Dec-07	1,198	259,123,573	10	2,345,866	0.00	0.00	0.00	0	0	1	7.88%	6.84%
26-Nov-07	1,208	261,583,520	13	2,786,043	0.00	0.00	0.00	0	0	1	7.89%	6.85%
25-Oct-07	1,221	264,479,224	9	2,624,482	0.00	0.00	0.00	0	0	1	7.90%	6.86%
25-Sep-07	1,230	267,222,074	15	2,491,321	0.00	0.00	0.00	0	0	1	7.91%	6.86%
27-Aug-07	1,245	269,849,452	12	2,524,284	0.00	0.00	0.00	0	0	1	7.91%	6.87%
25-Jul-07	1,257	272,498,658	24	4,968,219	0.00	0.00	0.00	0	0	1	7.92%	6.88%
25-Jun-07	1,281	277,600,524	19	4,130,429	0.00	0.00	0.00	0	0	1	7.94%	6.89%
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%

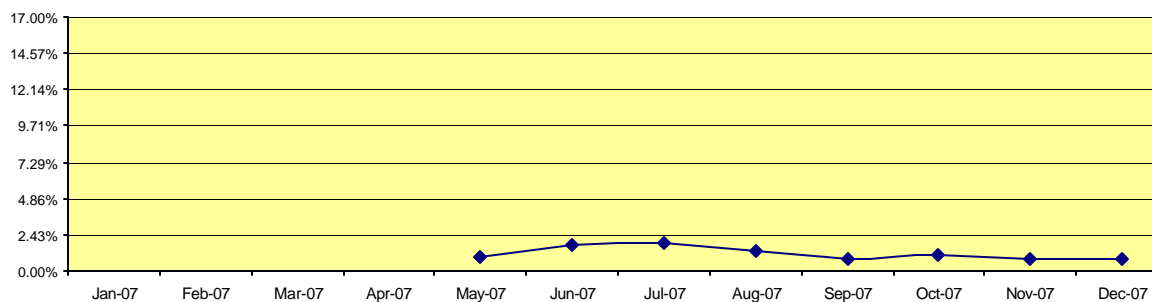
<b>Pool 3</b>												
26-Dec-07	1,238	371,771,662	12	2,652,585	0.00	0.00	0.00	0	0	1	8.15%	7.00%
26-Nov-07	1,250	374,504,399	10	3,034,263	0.00	0.00	0.00	0	0	1	8.15%	7.00%
25-Oct-07	1,260	377,573,936	18	5,028,565	0.00	0.00	0.00	0	0	1	8.16%	7.00%
25-Sep-07	1,278	382,742,591	11	3,560,844	0.00	0.00	0.00	0	0	1	8.16%	7.01%
27-Aug-07	1,289	386,349,226	23	6,137,215	0.00	0.00	0.00	0	0	1	8.17%	7.02%
25-Jul-07	1,312	392,616,572	26	6,931,394	0.00	0.00	0.00	0	0	1	8.18%	7.02%
25-Jun-07	1,338	399,589,592	21	7,934,453	0.00	0.00	0.00	0	0	1	8.18%	7.03%
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**

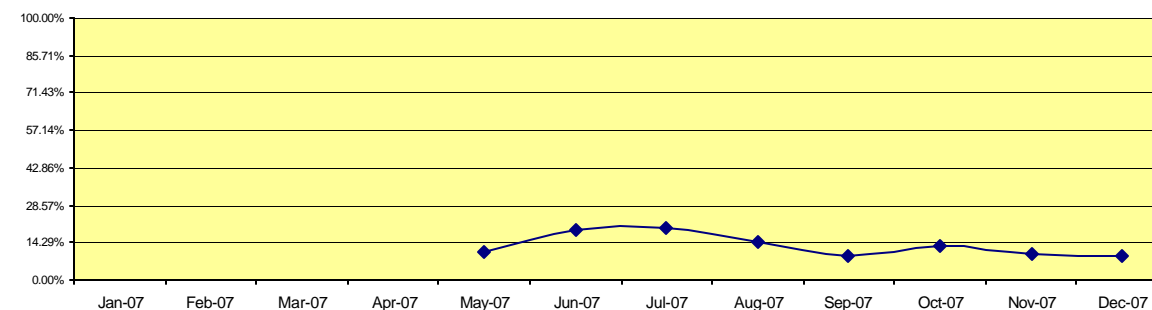
**Distribution Date: 26-Dec-07  
Prepayment Summary  
Total (All Loans)**

**SMM (Single Monthly Mortality)**
**Total**

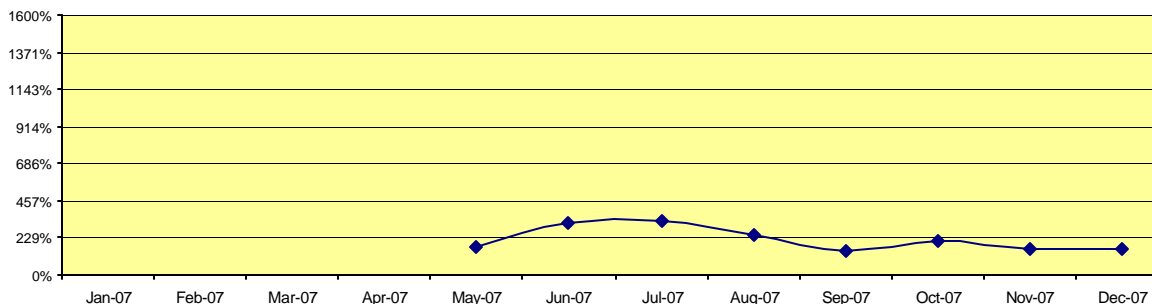
Current Period	0.81%
3-Month Average	0.92%
6-Month Average	1.12%
12-Month Average	1.17%
Average Since Cut-Off	1.17%


**CPR (Conditional Prepayment Rate)**
**Total**

Current Period	9.24%
3-Month Average	10.50%
6-Month Average	12.56%
12-Month Average	13.13%
Average Since Cut-Off	13.13%


**PSA (Public Securities Association)**
**Total**

Current Period	154%
3-Month Average	175%
6-Month Average	209%
12-Month Average	219%
Average Since Cut-Off	219%



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 2007-5H

**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
15,000	to	75,000	346	10.18%	20,237,070	2.47%
75,000	to	100,000	261	7.68%	23,024,936	2.81%
100,000	to	125,000	267	7.86%	30,100,779	3.67%
125,000	to	150,000	303	8.92%	41,848,858	5.10%
150,000	to	175,000	289	8.51%	47,211,049	5.75%
175,000	to	198,000	236	6.95%	43,963,406	5.36%
198,000	to	253,000	418	12.30%	93,604,816	11.41%
253,000	to	308,000	339	9.98%	94,194,401	11.48%
308,000	to	363,000	207	6.09%	68,949,134	8.40%
363,000	to	418,000	141	4.15%	55,036,713	6.71%
418,000	to	475,000	256	7.53%	113,913,434	13.88%
475,000	to	950,000	335	9.86%	188,445,038	22.97%
			3,398	100.00%	820,529,633	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	7.05%	337	9.92%	104,902,406	12.78%
7.05%	to	7.28%	221	6.50%	64,005,296	7.80%
7.28%	to	7.52%	291	8.56%	83,134,303	10.13%
7.52%	to	7.75%	327	9.62%	89,773,708	10.94%
7.75%	to	7.98%	316	9.30%	83,930,671	10.23%
7.98%	to	8.23%	220	6.47%	50,798,021	6.19%
8.23%	to	8.48%	266	7.83%	59,073,063	7.20%
8.48%	to	8.75%	364	10.71%	70,832,338	8.63%
8.75%	to	9.02%	305	8.98%	58,659,328	7.15%
9.02%	to	9.28%	212	6.24%	43,788,431	5.34%
9.28%	to	9.59%	196	5.77%	39,971,376	4.87%
9.59%	to	11.86%	343	10.09%	71,660,691	8.73%
			3,398	100.00%	820,529,633	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: 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
Fixed 1st Lien	2,160	448,757,971	54.69%	1.00	8.11%
Adjustable	1,238	371,771,662	45.31%	1.00	8.15%

Total	3,398	820,529,633	100.00%		
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**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%		
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**Distribution by Property Types (Current)**

Property Type	# of Loans	Ending Balance	% of Balance	WAMM	WAC
SF Unattached Dwelling	2,084	485,997,843	59.23%	1.00	8.05%
PUD	631	183,174,917	22.32%	1.00	7.94%
Condo - Low Facility	304	76,326,975	9.30%	1.00	8.53%
Multifamily	378	74,820,078	9.12%	1.00	8.71%
Other	1	209,820	0.03%	1.00	7.25%

Total	3,398	820,529,633	100.00%		
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**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%		
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Lehman XS Trust  
Mortgage Pass Through Certificates  
Series 2007-5H

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

Distribution by Occupancy Type (Current)						Distribution by Occupancy Type (Cut-off)					
Occupancy Type	# of Loans	Ending Balance	% of Balance	WAMM	WAC	Occupancy Type	# of Loans	Ending Balance	% of Balance	WAMM	WAC
Owner Occupied - Primary Residence	1,691	498,991,405	60.81%	1.00	7.73%	Owner Occupied - Primary Residence	1,794	533,145,564	59.00%	360.00	7.75%
Non-Owner Occupied	1,400	231,628,277	28.23%	1.00	8.83%	Non-Owner Occupied	1,625	273,198,363	30.23%	360.00	8.89%
Owner Occupied - Secondary Residence	307	89,909,951	10.96%	1.00	8.53%	Owner Occupied - Secondary Residence	324	97,295,481	10.77%	360.00	8.59%
Total	3,398	820,529,633	100.00%			Total	3,743	903,639,407	100.00%		
Distribution by Loan Purpose (Current)						Distribution by Loan Purpose (Cut-off)					
Loan Purpose	# of Loans	Ending Balance	% of Balance	WAMM	WAC	Loan Purpose	# of Loans	Ending Balance	% of Balance	WAMM	WAC
Purchase	2,591	586,108,959	71.43%	1.00	8.20%	Purchase	2,893	654,611,636	72.44%	360.00	8.27%
Refinance/Equity Takeout	508	150,226,109	18.31%	1.00	8.16%	Refinance/Equity Takeout	534	158,209,627	17.51%	360.00	8.16%
Refinance/No Cash Out	299	84,194,565	10.26%	1.00	7.59%	Refinance/No Cash Out	316	90,818,145	10.05%	360.00	7.60%
Total	3,398	820,529,633	100.00%			Total	3,743	903,639,407	100.00%		



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

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

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**Distribution by Originator Concentration > 10% (Current)**

Originator	# of Loans	Ending Balance	% of Balance	WAMM	WAC
Aurora Loan Services Llc	3,398	820,529,633	100.00%	1.00	8.13%

**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%

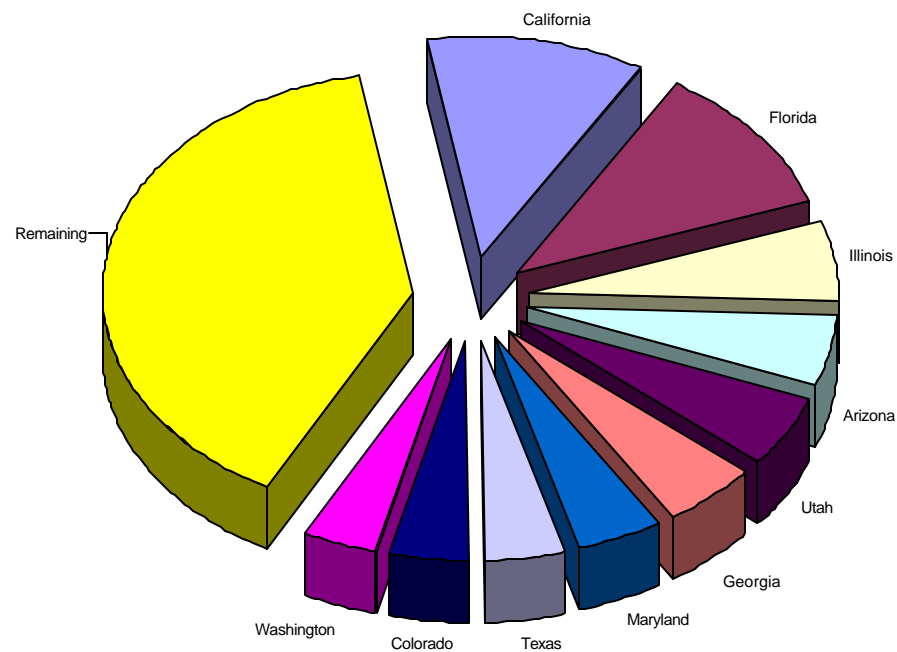
**Lehman XS Trust  
Mortgage Pass Through Certificates  
Series 2007-5H**

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

**Top 10 Current State Concentration**

Geographic Distribution	# of Loans	Balance <sup>(1)</sup>	% of Balance	WAMM	WAC
California	214	93,918,881	11.45%	1	7.71%
Florida	329	90,785,380	11.06%	1	8.42%
Illinois	199	47,447,296	5.78%	1	8.52%
Arizona	127	43,949,260	5.36%	1	7.87%
Utah	147	42,772,131	5.21%	1	7.94%
Georgia	236	41,600,464	5.07%	1	8.23%
Maryland	123	35,101,881	4.28%	1	7.88%
Texas	227	34,756,676	4.24%	1	8.45%
Colorado	131	33,973,904	4.14%	1	7.94%
Washington	109	32,706,865	3.99%	1	7.84%
Remaining	1,556	323,516,893	39.43%	1	8.21%

**Top 10 Current State Concentration**



**Top 10 Original State Concentration**

Geographic Distribution	# of Loans	Balance <sup>(1)</sup>	% 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%

<sup>(1)</sup> Based on Current Period Ending Principal Balance





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

**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
<b>No Realized Losses Reported for the Current Period</b>											
Current Total		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Cumulative		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		

**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 2007-5H**

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

	----- Current Realized Loss -----				----- Previous Liquidations/Payoffs -----							
Distribution Date	Beginning Scheduled Balance	Net Liquidation Proceeds	Realized Loss	Loan Count	Claims on Prior Liquidations		Recovery on Prior Liquidations		(Claims)/Recoveries on Prior Payoffs		Realized Loss Adjusted	Cumulative Realized Loss
					Amount	Count	Amount	Count	Amount	Count		
26-Dec-07	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
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: 26-Dec-07  
Historical Realized Loss Summary  
Pool 1 - 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	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
Total	0.00	0.00	0.00	0	0.00	0	0.00	0	0.00	0	0.00	



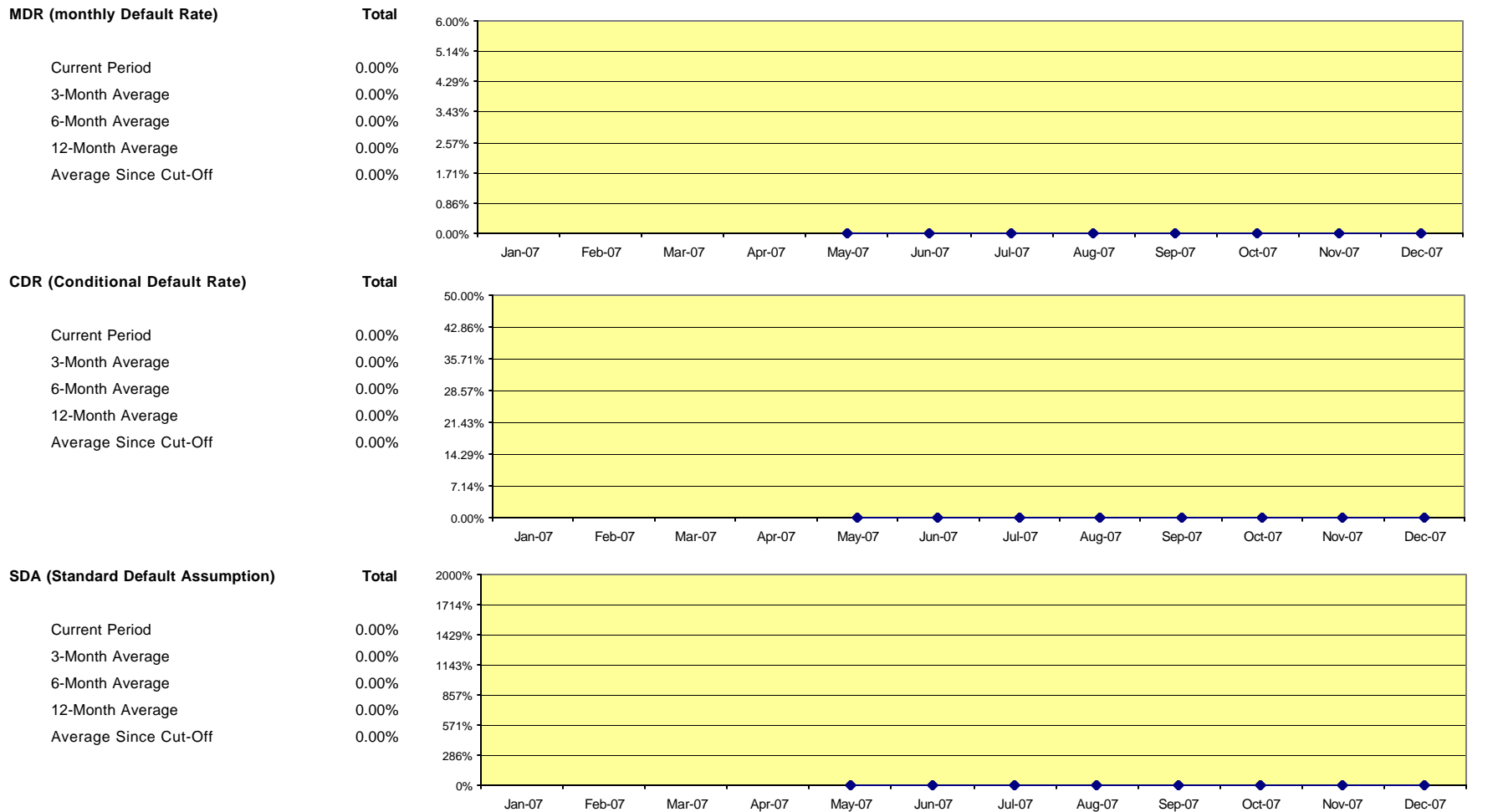
**Lehman XS Trust  
Mortgage Pass Through Certificates  
Series 2007-5H**

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

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
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: 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	$(\text{Original Term} - \text{Remaining Term}) \times (\text{Current Scheduled Balance} / \text{Deal Scheduled Principal Balance})$



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

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

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

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



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

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

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

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



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

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

Disclosure Control #	REO Date	City	State	Property Type	Actual Balance	Scheduled Balance	Recent Appraisal Value	Appraisal Date	Appraisal Reduction Amount	Date Liquidated	Liquidation Proceeds	Liquidation Expenses	Realized Loss
33674268	1-Dec-07	Lawrenceville	GA	SF Unattached Dwelling	148,103.47	147,383.40	0.00						
40004343	1-Dec-07	Atlanta	GA	SF Unattached Dwelling	167,000.00	167,000.00	0.00						
39391768	1-Dec-07	Pagosa Springs	CO	SF Unattached Dwelling	215,000.00	215,000.00	0.00						
40059255	1-Dec-07	Norcross	GA	PUD	195,000.00	195,000.00	0.00						
45453214	1-Dec-07	Atlanta	GA	SF Unattached Dwelling	144,789.42	144,031.04	0.00						
40100653	1-Dec-07	Salt Lake City	UT	SF Unattached Dwelling	177,500.00	177,500.00	0.00						
33788142	1-Dec-07	Detroit	MI	SF Unattached Dwelling	114,119.48	113,479.22	0.00						
40044091	1-Dec-07	Las Vegas	NV	PUD	616,250.00	616,250.00	0.00						
45551231	1-Dec-07	Coon Rapids	MN	SF Unattached Dwelling	237,113.00	237,113.00	0.00						
40108680	1-Dec-07	Sartell	MN	SF Unattached Dwelling	256,900.00	256,900.00	0.00						
40117285	1-Dec-07	Bend	OR	SF Unattached Dwelling	409,794.04	407,866.22	0.00						
123968133	1-Dec-07	Riverton	UT	SF Unattached Dwelling	461,197.00	461,197.00	0.00						
40015174	1-Dec-07	North Miami Beach	FL	Condo - Low Facility	450,000.00	450,000.00	0.00						
33635475	1-Dec-07	St Paul	MN	Multifamily	237,500.00	237,500.00	0.00						
123161168	1-Nov-07	Inwood	WV	PUD	231,000.00	231,000.00	0.00						
40015109	1-Nov-07	Atlanta	GA	SF Unattached Dwelling	275,000.00	275,000.00	0.00						
33792813	1-Nov-07	Minneapolis	MN	SF Unattached Dwelling	224,999.84	224,999.84	0.00						
45338118	1-Nov-07	Montrose	MN	PUD	189,000.00	189,000.00	0.00						
33736851	1-Nov-07	Springfield	MO	SF Unattached Dwelling	80,618.72	80,253.78	0.00						
45146867	1-Nov-07	Stone Mountain	GA	SF Unattached Dwelling	127,000.00	126,343.26	0.00						
40071458	1-Nov-07	Montrose	MN	SF Unattached Dwelling	0.00	0.00	0.00		0.00	1-Dec-07			
40005944	1-Nov-07	Dorchester	MA	Condo - Low Facility	269,817.90	268,123.61	0.00						
40004608	1-Oct-07	Cedar Hill	TX	SF Unattached Dwelling	134,870.82	134,332.89	0.00						
45380086	1-Oct-07	Saint Charles	MO	SF Unattached Dwelling	130,000.00	130,000.00	0.00						
40059933	1-Oct-07	Cartersville	GA	SF Unattached Dwelling	142,995.16	142,995.16	0.00						
40095739	1-Oct-07	Decatur	GA	SF Unattached Dwelling	162,000.00	162,000.00	0.00						
33504952	1-Sep-07	Saint Louis	MO	Multifamily	206,173.97	205,281.22	0.00						





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

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

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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
Total					6,003,742.82	5,995,549.64	0.00		0.00		0.00	0.00	0.00

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

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

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- - - 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*



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

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

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

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