

Distribution Information	Deal Information
1. Distribution Summary	Deal Name: Residential Accredit Loans Inc, 2007-QH5
2. Factor Summary	Asset Type: Mortgage Asset-Backed Pass-Through Certificates
3. Components Information <i>(Not Applicable)</i>	
4. Interest Summary	Closing Date: 05/30/2007
5. Other Income Detail	First Distribution Date: 06/25/2007
6. Interest Shortfalls, Compensation and Expenses	Determination Date: 07/23/2007
7. Prepayment Interest and Basis Risk/Net WAC Shortfall Amounts	Distribution Date: 07/25/2007
8. Collateral Summary	Record Date:
9. Repurchase Information	Book-Entry: 07/24/2007
10. Loan Status Report (Delinquencies)	Definitive: 06/29/2007
11. Deal Delinquencies (30 Day Buckets)	Trustee: Deutsche Bank Trust Company Americas
12. Loss Mitigation and Servicing Modifications	Main Telephone: 714-247-6000
13. Losses and Recoveries	GMAC-RFC
14. Credit Enhancement Report	Bond Administrator: Nicholas Gisler
15. Distribution Percentages <i>(Not Applicable)</i>	Telephone: 818-260-1628
16. Overcollateralization Summary	Pool(s) : 40536,40535
17. Excess Cash Flow, Overcollateralization Provisions and Derivative Amounts	
18. Performance Tests	
19. Lender Paid Mortgage Insurance <i>(Not Applicable)</i>	
20. Comments	

# Statement to Certificateholder

Residential Accredit Loans Inc, 2007-QH5

July 25, 2007

## 1. Distribution Summary

Class	CUSIP	Original Face Value	Beginning Notional / Principal Balance	Pass - Through Rate	Principal Distribution	Interest Distribution	Total Distribution (3) + (4) = (5)	Principal Loss	Interest Loss	Deferred Interest	Ending Notional/ Principal Balance (1)-(3)-(6)+(8)=(9)
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
A-I-1	75116EAA0	195,147,000.00	195,147,000.00	5.01788659	307,550.05	899,302.43	1,206,852.48	0.00	0.00	0.00	194,839,449.95
A-I-2	75116EAB8	81,311,000.00	81,311,000.00	5.01788659	128,145.46	377,418.56	505,564.02	0.00	0.00	0.00	81,182,854.54
A-I-3	75116EAC6	48,788,000.00	48,788,000.00	5.01788659	76,889.48	228,083.90	304,973.38	0.00	0.00	0.00	48,711,110.52
A-II	75116EAD4	143,007,000.00	143,007,000.00	5.55000000	123,878.16	661,407.38	785,285.54	0.00	0.00	0.00	142,883,121.84
M-1	75116EAE2	8,750,000.00	8,750,000.00	5.61563875	0.00	41,708.33	41,708.33	0.00	0.00	0.00	8,750,000.00
M-2	75116EAF9	5,750,000.00	5,750,000.00	5.61563875	0.00	27,647.92	27,647.92	0.00	0.00	0.00	5,750,000.00
M-3	75116EAG7	2,500,000.00	2,500,000.00	5.61563875	0.00	12,645.83	12,645.83	0.00	0.00	0.00	2,500,000.00
M-4	75116EAH5	3,750,000.00	3,750,000.00	5.61563875	0.00	20,843.75	20,843.75	0.00	0.00	0.00	3,750,000.00
M-5	75116EAJ1	2,000,000.00	2,000,000.00	5.61563875	0.00	11,450.00	11,450.00	0.00	0.00	0.00	2,000,000.00
M-6	75116EAK8	2,250,000.00	2,250,000.00	5.61563875	0.00	13,725.00	13,725.00	0.00	0.00	0.00	2,250,000.00
M-7	75116EAL6	2,000,000.00	2,000,000.00	5.61563875	0.00	12,200.00	12,200.00	0.00	0.00	0.00	2,000,000.00
M-8	75116EAM4	2,250,000.00	2,250,000.00	5.61563875	0.00	13,725.00	13,725.00	0.00	0.00	0.00	2,250,000.00
SB	75116EAU6	2,500,935.86	2,997,511.51	0.00000000	497,491.83	349,420.80	846,912.63	0.00	0.00	241,834.20	2,741,853.88
R-I	75116EAP7	0.00	0.00	0.00000000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R-II	75116EAQ5	0.00	0.00	0.00000000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R-III	75116EAR3	0.00	0.00	0.00000000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R-IV	75116EAT9	0.00	0.00	0.00000000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R-X	75116EAS1	0.00	0.00	0.00000000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Deal Totals</b>		<b>500,003,935.86</b>	<b>500,500,511.51</b>		<b>1,133,954.98</b>	<b>2,669,578.90</b>	<b>3,803,533.88</b>	<b>0.00</b>	<b>0.00</b>	<b>241,834.20</b>	<b>499,608,390.73</b>

# Statement to Certificateholder

Residential Accredit Loans Inc, 2007-QH5

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## 2. Factor Summary

Amount /Original Amount per \$1000 unit)

Class	CUSIP	Beginning Notional/ Principal Balance Factor	Principal Distribution Factor	Interest Distribution Factor	Total Distribution Factor	Deferred Interest Factor	Interest Shortfall Factor	Ending Notional/ Principal Balance Factor
A-I-1	75116EAA0	1,000.00000000	1.57599169	4.60833336	6.18432505	0.00000000	0.00000000	998.42400831
A-I-2	75116EAB8	1,000.00000000	1.57599169	4.64166669	6.21765837	0.00000000	0.00000000	998.42400831
A-I-3	75116EAC6	1,000.00000000	1.57599164	4.67500000	6.25099164	0.00000000	0.00000000	998.42400836
A-II	75116EAD4	1,000.00000000	0.86623844	4.62500003	5.49123847	0.00000000	0.00000000	999.13376156
M-1	75116EAE2	1,000.00000000	0.00000000	4.76666629	4.76666629	0.00000000	0.00000000	1,000.00000000
M-2	75116EAF9	1,000.00000000	0.00000000	4.80833391	4.80833391	0.00000000	0.00000000	1,000.00000000
M-3	75116EAG7	1,000.00000000	0.00000000	5.05833200	5.05833200	0.00000000	0.00000000	1,000.00000000
M-4	75116EAH5	1,000.00000000	0.00000000	5.55833333	5.55833333	0.00000000	0.00000000	1,000.00000000
M-5	75116EAI1	1,000.00000000	0.00000000	5.72500000	5.72500000	0.00000000	0.00000000	1,000.00000000
M-6	75116EAK8	1,000.00000000	0.00000000	6.10000000	6.10000000	0.00000000	0.00000000	1,000.00000000
M-7	75116EAL6	1,000.00000000	0.00000000	6.10000000	6.10000000	0.00000000	0.00000000	1,000.00000000
M-8	75116EAM4	1,000.00000000	0.00000000	6.10000000	6.10000000	0.00000000	0.00000000	1,000.00000000
SB <sup>1</sup>	75116EAU6							
R-I	75116EAP7	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
R-II	75116EAQ5	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
R-III	75116EAR3	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
R-IV	75116EAT9	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
R-X	75116EAS1	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000

<sup>1</sup> Factors not reported for OC Classes

<b>Deal Factor :</b>	99.92089160%
<b>Group 1 Factor :</b>	99.86747456%
<b>Group 2 Factor :</b>	100.04237959%

# Statement to Certificateholder

Residential Accredit Loans Inc, 2007-QH5

July 25, 2007

## 4. Interest Summary

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

Class	Accrual Period		Accrual Methodology	Beginning Notional/Principal Balance	Pass-Through Rate	Optimal Interest Amount	Interest Loss	Deferred Interest	Interest Shortfall Amount	Other Income	Interest Distribution (1)-(2)-(3)-(4)+(5)=(6)	Accrued Certificate Interest Remaining Unpaid
	Start	End				(1)	(2)	(3)	(4)	(5)	(6)	
A-I-1	06/25/2007	07/24/2007	Actual/360	195,147,000.00	5.01788659	899,302.43	0.00	0.00	0.00	0.00	899,302.43	0.00
A-I-2	06/25/2007	07/24/2007	Actual/360	81,311,000.00	5.01788659	377,418.56	0.00	0.00	0.00	0.00	377,418.56	0.00
A-I-3	06/25/2007	07/24/2007	Actual/360	48,788,000.00	5.01788659	228,083.90	0.00	0.00	0.00	0.00	228,083.90	0.00
A-II	06/25/2007	07/24/2007	Actual/360	143,007,000.00	5.55000000	661,407.38	0.00	0.00	0.00	0.00	661,407.38	0.00
M-1	06/25/2007	07/24/2007	Actual/360	8,750,000.00	5.61563875	41,708.33	0.00	0.00	0.00	0.00	41,708.33	0.00
M-2	06/25/2007	07/24/2007	Actual/360	5,750,000.00	5.61563875	27,647.92	0.00	0.00	0.00	0.00	27,647.92	0.00
M-3	06/25/2007	07/24/2007	Actual/360	2,500,000.00	5.61563875	12,645.83	0.00	0.00	0.00	0.00	12,645.83	0.00
M-4	06/25/2007	07/24/2007	Actual/360	3,750,000.00	5.61563875	20,843.75	0.00	0.00	0.00	0.00	20,843.75	0.00
M-5	06/25/2007	07/24/2007	Actual/360	2,000,000.00	5.61563875	11,450.00	0.00	0.00	0.00	0.00	11,450.00	0.00
M-6	06/25/2007	07/24/2007	Actual/360	2,250,000.00	5.61563875	13,725.00	0.00	0.00	0.00	0.00	13,725.00	0.00
M-7	06/25/2007	07/24/2007	Actual/360	2,000,000.00	5.61563875	12,200.00	0.00	0.00	0.00	0.00	12,200.00	0.00
M-8	06/25/2007	07/24/2007	Actual/360	2,250,000.00	5.61563875	13,725.00	0.00	0.00	0.00	0.00	13,725.00	0.00
SB	06/01/2007	06/30/2007	30/360	2,997,511.51	0.00000000	0.00	0.00	241,834.20	0.00	349,420.80	349,420.80	0.00
<b>Deal Totals</b>				<b>500,500,511.51</b>		<b>2,320,158.10</b>	<b>0.00</b>	<b>241,834.20</b>	<b>0.00</b>	<b>349,420.80</b>	<b>2,669,578.90</b>	<b>0.00</b>

## Current Index Rates

Index Type	Rate	Classes
BTLIB TEL 25 -2BD	5.32000000	A-I-1, A-I-2, A-I-3, M-1, M-3, M-5, M-7, M-8, M-6, M-4, M-2, A-II

Net Deferred Interest Amount:

Group 1: \$241,834.20

Group 2: \$515,880.97

# Statement to Certificateholder

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## 5. Other Income Detail

Class	Prepayment Charges	Remaining Excess Cash Flow and OC Release Amount	Other Income Distribution
	(1)	(2)	(1) + (2) = (3)
SB	5,760.00	841,152.63	846,912.63
<b>Deal Totals</b>	<b>5,760.00</b>	<b>841,152.63</b>	<b>846,912.63</b>

## 6. Interest Shortfalls, Compensation and Expenses

	Current Prepayment Interest Shortfall Amount	Compensating Interest	Net Prepayment Interest Shortfall Amount (1) - (2)=(3)	Civil Relief Act Shortfall Count	Civil Relief Act Shortfall Amount	Compensation		Advances		Allowable Expenses per Governing Documents	Non - Recoverable Advances
	(1)	(2)	(3)			Subservicer	Master Servicer	Subservicer	Master Servicer		
Group 1	639.63	639.63	0.00	0	0.00	108,199.47	14,478.75	48,396.19	0.00	0.00	0.00
Group 2	1,111.59	1,111.59	0.00	0	0.00	47,768.35	5,626.79	18,200.13	0.00	0.00	0.00
<b>Deal Totals</b>	<b>1,751.22</b>	<b>1,751.22</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>155,967.82</b>	<b>20,105.54</b>	<b>66,596.32</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

# Statement to Certificateholder

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## 7. Prepayment Interest and Basis Risk/Net WAC Shortfall Amounts

(A) Prepayment Interest Shortfall Amounts

Class	Current Period	Prior Unpaid	Prior Unpaid Accrued Interest	Total Paid	Remaining Unpaid (1)+(2)+(3)-(4)=(5)
	(1)	(2)	(3)	(4)	(5)
A-I-1	0.00	0.00	0.00	0.00	0.00
A-I-2	0.00	0.00	0.00	0.00	0.00
A-I-3	0.00	0.00	0.00	0.00	0.00
A-II	0.00	0.00	0.00	0.00	0.00
M-1	0.00	0.00	0.00	0.00	0.00
M-2	0.00	0.00	0.00	0.00	0.00
M-3	0.00	0.00	0.00	0.00	0.00
M-4	0.00	0.00	0.00	0.00	0.00
M-5	0.00	0.00	0.00	0.00	0.00
M-6	0.00	0.00	0.00	0.00	0.00
M-7	0.00	0.00	0.00	0.00	0.00
M-8	0.00	0.00	0.00	0.00	0.00
SB	0.00	0.00	0.00	0.00	0.00
R-I	0.00	0.00	0.00	0.00	0.00
R-II	0.00	0.00	0.00	0.00	0.00
R-III	0.00	0.00	0.00	0.00	0.00
R-IV	0.00	0.00	0.00	0.00	0.00
R-X	0.00	0.00	0.00	0.00	0.00

<b>Deal Totals</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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(B) Basis Risk/Net WAC Shortfall Amounts

Current Period Uncompensated	Prior Unpaid	Prior Unpaid Accrued Interest	Total Paid	Remaining Unpaid (1)+(2)+(3)-(4)=(5)
(1)	(2)	(3)	(4)	(5)
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
45.28	0.00	0.00	45.28	0.00
894.70	0.00	0.00	894.70	0.00
795.28	0.00	0.00	795.28	0.00
894.70	0.00	0.00	894.70	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00

<b>2,629.96</b>	<b>0.00</b>	<b>0.00</b>	<b>2,629.96</b>	<b>0.00</b>
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# Statement to Certificateholder

Residential Accredit Loans Inc, 2007-QH5

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## 8. Collateral Summary

### A. Loan Count and Balances

		Original Loan Count/ Scheduled Principal Balance	Beginning Loan Count/ Scheduled Principal Balance	Scheduled Principal	Curtailments	Payoffs	Matured Loans	Repurchases	Beginning Aggregate Scheduled Principal Balance of Liquidations/ Charge-offs	Ending Loan Count/Scheduled Principal Balance
Group 1	Count	700	699	N/A	152	1	0	3	0	695
	Balance/Amount	347,299,753.94	347,457,567.41	-811,392.08	115,325.52	180,200.00	N/A	1,133,940.57	0.00	346,839,493.40
Group 2	Count	592	592	N/A	178	2	0	0	0	590
	Balance/Amount	152,704,181.92	153,042,944.10	-355,714.18	64,318.57	565,442.38	N/A	0.00	0.00	152,768,897.33
Deal Totals	Count	1,292	1,291	N/A	330	3	0	3	0	1,285
	Balance/Amount	500,003,935.86	500,500,511.51	-1,167,106.26	179,644.09	745,642.38	N/A	1,133,940.57	0.00	499,608,390.73

### B. Weighted Averages

	Beginning Weighted Average Gross Mortgage Rate	Ending Weighted Average Gross Mortgage Rate	Ending Weighted Average Remaining Amortization Term	Ending Weighted Average Months to Maturity	Beginning Weighted Average Net Mortgage Rate	Ending Weighted Average Net Mortgage Rate	Beginning Weighted Average Unmodified Net Mortgage Rate	Net Weighted Average Cap Rate	Weighted Average Net Rate
Group 1	7.22456361	7.22402276	357.50	357.50	6.79956361	6.79902276	6.79956361	6.79956361	6.79956361
Group 2	7.36358477	7.36242384	357.49	357.49	6.93858477	6.93742384	6.93858477	6.93858477	6.93858477
Deal Totals	7.26707347	7.26634266	357.50	357.50	6.84207347	6.84134266	6.84207347	N/A	N/A

### C. Constant Prepayment Rate

	1 Month CPR	3 Month CPR	6 Month CPR	12 Month CPR	Life CPR
1	4.82%				3.50%
2	4.82%				2.46%
Deal Totals	4.82%				3.18%

# Statement to Certificateholder

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Net WAC Cap Rate:  
Subordinate: 6.84283%

Available Funds Rate:  
Group 1: 5.01789%  
Group 2: 6.93858%  
Subordinate: 5.61564%

## 9. Repurchases

		Breaches Of Representations and Warranties	ARM Conversions	Optional Repurchases of Defaulted Loans	Others	Total (1)+(2)+(3)+(4)=(5)
		(1)	(2)	(3)	(4)	(5)
Group 1	Count	0	0	0	3	3
	Scheduled Balance	0.00	0.00	0.00	1,133,940.57	1,133,940.57
Group 2	Count	0	0	0	0	0
	Scheduled Balance	0.00	0.00	0.00	0.00	0.00
Deal Totals	Count	0	0	0	3	3
	Scheduled Balance	0.00	0.00	0.00	1,133,940.57	1,133,940.57

# Statement to Certificateholder

Residential Accredit Loans Inc, 2007-QH5

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## 10. Loan Status Report

**Delinquency Calculation Method:** Mortgage Bankers Association

Deal Totals	Current / Delinquent		Bankruptcy		Foreclosure		REO			Total	
	Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance	Actual Balance	Count	Scheduled Balance
<b>Current</b>	1,237	480,402,699.78	0	0.00	0	0.00	0	0.00	0.00	1,237	480,402,699.78
<b>30 days</b>	46	18,747,564.54	0	0.00	0	0.00	0	0.00	0.00	46	18,747,564.54
<b>60 days</b>	2	458,126.41	0	0.00	0	0.00	0	0.00	0.00	2	458,126.41
<b>90 days</b>	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
<b>120 days</b>	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
<b>150 days</b>	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
<b>180 days</b>	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
<b>181+ days</b>	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
<b>Total</b>	<b>1,285</b>	<b>499,608,390.73</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>1,285</b>	<b>499,608,390.73</b>
<b>Current</b>	96.26%	96.16%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	96.26%	96.16%
<b>30 days</b>	3.58%	3.75%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.58%	3.75%
<b>60 days</b>	0.16%	0.09%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.16%	0.09%
<b>90 days</b>	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>120 days</b>	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>150 days</b>	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>180 days</b>	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>181+ days</b>	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>Total</b>	<b>100.00%</b>	<b>100.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>100.00%</b>	<b>100.00%</b>

Statement to Certificateholder

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Group 1	Current / Delinquent		Bankruptcy		Foreclosure		REO			Total	
	Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance	Actual Balance	Count	Scheduled Balance
Current	666	332,733,607.27	0	0.00	0	0.00	0	0.00	0.00	666	332,733,607.27
30 days	29	14,105,886.13	0	0.00	0	0.00	0	0.00	0.00	29	14,105,886.13
60 days	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
90 days	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
120 days	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
150 days	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
180 days	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
181+ days	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
Total	695	346,839,493.40	0	0.00	0	0.00	0	0.00	0.00	695	346,839,493.40

  

Current	95.83%	95.93%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	95.83%	95.93%
30 days	4.17%	4.07%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	4.17%	4.07%
60 days	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
90 days	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
120 days	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
150 days	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
180 days	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
181+ days	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%

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Group 2	Current / Delinquent		Bankruptcy		Foreclosure		REO			Total	
	Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance	Actual Balance	Count	Scheduled Balance
Current	571	147,669,092.51	0	0.00	0	0.00	0	0.00	0.00	571	147,669,092.51
30 days	17	4,641,678.41	0	0.00	0	0.00	0	0.00	0.00	17	4,641,678.41
60 days	2	458,126.41	0	0.00	0	0.00	0	0.00	0.00	2	458,126.41
90 days	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
120 days	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
150 days	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
180 days	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
181+ days	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
Total	590	152,768,897.33	0	0.00	0	0.00	0	0.00	0.00	590	152,768,897.33

  

Current	96.78%	96.66%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	96.78%	96.66%
30 days	2.88%	3.04%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.88%	3.04%
60 days	0.34%	0.30%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.34%	0.30%
90 days	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
120 days	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
150 days	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
180 days	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
181+ days	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%

11. Delinquency Data

	Totals			Totals			Totals			Totals			Totals	
	Count % Count	Balance % Balance		Count % Count	Balance % Balance		Count % Count	Balance % Balance		Count % Count	Balance % Balance		Count % Count	Balance % Balance
1 Month	46	18,747,564.54	13 Months	0	0.00	25 Months	0	0.00	37 Months	0	0.00	49 Months	0	0.00
	3.58%	3.75%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
2 Months	2	458,126.41	14 Months	0	0.00	26 Months	0	0.00	38 Months	0	0.00	50 Months	0	0.00
	0.16%	0.09%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
3 Months	0	0.00	15 Months	0	0.00	27 Months	0	0.00	39 Months	0	0.00	51 Months	0	0.00
	0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
4 Months	0	0.00	16 Months	0	0.00	28 Months	0	0.00	40 Months	0	0.00	52 Months	0	0.00
	0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
5 Months	0	0.00	17 Months	0	0.00	29 Months	0	0.00	41 Months	0	0.00	53 Months	0	0.00
	0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
6 Months	0	0.00	18 Months	0	0.00	30 Months	0	0.00	42 Months	0	0.00	54 Months	0	0.00
	0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
7 Months	0	0.00	19 Months	0	0.00	31 Months	0	0.00	43 Months	0	0.00	55 Months	0	0.00
	0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
8 Months	0	0.00	20 Months	0	0.00	32 Months	0	0.00	44 Months	0	0.00	56 Months	0	0.00
	0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
9 Months	0	0.00	21 Months	0	0.00	33 Months	0	0.00	45 Months	0	0.00	57 Months	0	0.00
	0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
10 Months	0	0.00	22 Months	0	0.00	34 Months	0	0.00	46 Months	0	0.00	58 Months	0	0.00
	0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
11 Months	0	0.00	23 Months	0	0.00	35 Months	0	0.00	47 Months	0	0.00	59 Months	0	0.00
	0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
12 Months	0	0.00	24 Months	0	0.00	36 Months	0	0.00	48 Months	0	0.00	60+ Months	0	0.00
	0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%

**Statement to Certificateholder**

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**12. Loss Mitigation and Servicing Modifications**

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

Modification Type		Payoffs				Repurchases				Liquidations				Total			
		Current Month		Cumulative		Current Month		Cumulative		Current Month		Cumulative		Current Month		Cumulative	
		Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance
Group 1	Capitalizations	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
	Other Modifications	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Group 2	Capitalizations	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
	Other Modifications	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
<b>Deal Totals</b>	<b>Capitalizations</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
	<b>Other Modifications</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>

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13. Losses and Recoveries

A. Current Cycle Realized Losses

Current Period Realized Losses		Liquidations	Charge-Offs	Servicing Modifications	Bankruptcy Losses	Total
Group 1	Loss Count	0	0	0	0	0
	Beginning Aggregate Scheduled Balance	0.00	0.00	0.00	0.00	0
	Principal Portion of Loss	0.00	0.00	0.00	0.00	0.00
	Interest Portion of Loss	0.00	0.00	0.00	0.00	0.00
	Total Realized Loss	0.00	0.00	0.00	0.00	0.00
Group 2	Loss Count	0	0	0	0	0
	Beginning Aggregate Scheduled Balance	0.00	0.00	0.00	0.00	0
	Principal Portion of Loss	0.00	0.00	0.00	0.00	0.00
	Interest Portion of Loss	0.00	0.00	0.00	0.00	0.00
	Total Realized Loss	0.00	0.00	0.00	0.00	0.00
Deal Totals	Loss Count	0	0	0	0	0
	Beginning Aggregate Scheduled Balance	0.00	0.00	0.00	0.00	0.00
	Principal Portion of Loss	0.00	0.00	0.00	0.00	0.00
	Interest Portion of Loss	0.00	0.00	0.00	0.00	0.00
	Total Realized Loss	0.00	0.00	0.00	0.00	0.00

B. Cumulative Realized Losses

Cumulative Realized Losses		Liquidations	Charge-Offs	Servicing Modifications	Bankruptcy Losses	Total
Group 1	Loss Count	0	0	0	0	0
	Total Realized Loss	0.00	0.00	0.00	0.00	0.00
Group 2	Loss Count	0	0	0	0	0
	Total Realized Loss	0.00	0.00	0.00	0.00	0.00
Deal Totals	Loss Count	0	0	0	0	0
	Total Realized Loss	0.00	0.00	0.00	0.00	0.00

# Statement to Certificateholder

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## C. Subsequent Recoveries

Subsequent Recoveries		Current Period	Cumulative
Group 1	Subsequent Recoveries Count	0	0
	Subsequent Recoveries	0.00	0.00
	Net Loss <sup>1</sup>	0.00	0.00
	Net Loss % <sup>2</sup>	0.00%	0.00%
Group 2	Subsequent Recoveries Count	0	0
	Subsequent Recoveries	0.00	0.00
	Net Loss <sup>1</sup>	0.00	0.00
	Net Loss % <sup>2</sup>	0.00%	0.00%
Deal Totals	Subsequent Recoveries Count	0	0
	Subsequent Recoveries	0.00	0.00
	Net Loss <sup>1</sup>	0.00	0.00
	Net Loss % <sup>2</sup>	0.00%	0.00%

<sup>1</sup> Total Realized Loss less Subsequent Recoveries

<sup>2</sup> Net Loss % of Original Balance

## D. Default Percentages

Default Loss Percentage		1 Month	3 Months	6 Months	12 Months	Life of Deal
Group 1	Monthly Default Rate	0.00%				0.00 %
	Constant Default Rate	0.00%				0.00%
Group 2	Monthly Default Rate	0.00%				0.00 %
	Constant Default Rate	0.00%				0.00%
Deal Totals	Monthly Default Rate	0.00%				0.00 %
	Constant Default Rate	0.00%				0.00%

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

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

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

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

# Statement to Certificateholder

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## 14. Credit Enhancement Report

### Reserve Accounts

Description	Source	Beginning Balance	DEPOSITS		WITHDRAWALS		Ending Balance
			Investment Earnings	Other Deposits	Draws	Releases	
Supplemental Interest Trust Account		0.00	0.00	51,935.36	51,935.36	0.00	0.00

### Hedge Agreements

Description	Provider	Termination Date	Amount Received From Provider	Amount Paid to Provider
Swap Agreement	ABN Amro Bank N.V.	05/25/2012	2,125,354.81	2,073,419.45

## 16. Overcollateralization Summary

	Prior Required Overcollateralization Amount	Beginning Overcollateralization Amount	Overcollateralization Increase/(Reduction) Amount	Ending Overcollateralization Amount	Current Required Overcollateralization Amount
Deal Total	2,500,019.68	2,997,511.51	(497,491.83)	2,741,853.88	2,500,019.68

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Residential Accredit Loans Inc, 2007-QH5

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## 17. Excess Cashflow, Overcollateralization and Derivative Amounts

Excess Cashflow and Derivative Summary	
(1) Scheduled Unmodified Net Interest	2,853,717.73
(2) Interest Losses	0.00
(3) Subsequent Recoveries	0.00
(4) Interest Adjustment Amount	0.00
(5) Certificate Interest Amount	2,158,328.19
(6) Net Deferred Interest Amount	241,834.20
(7) Yield Maintenance/Swap Payment Amount - IN	51,935.36
(8) Yield Maintenance/Swap Payment Amount - OUT	0.00
(9) OC Reduction Amount	497,491.83
(10) Excess Cashflow Prior to OC Provisions	1,002,982.53

Overcollateralization and Derivative Amounts	
Excess Cashflow Prior to OC Provisions	1,002,982.53
(1) Unreimbursed Principal Portion of Realized Losses	0.00
(2) Principal Portion of Realized Losses	0.00
(3) Overcollateralization Increase	0.00
(4) Prepayment Interest Shortfall	0.00
(5) Unpaid PPIS With Accrued Interest	0.00
(6) Interest Carry Forward Amount	159,199.94
(7) Basis Risk Shortfall Carry-Forward Amount	2,629.96
(8) Relief Act Shortfall	0.00
(9) Unreimbursed Realized Losses	0.00
(10) Swap Termination Payment Amount	0.00
(11) Swap Term Payment covered by Swap - No Swap Trigger Event	0.00
(12) Unpaid Accrued Interest covered by Swap Agreement	0.00

**Statement to Certificateholder**

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(13) Realized Loss covered by Swap	0.00
(14) Overcollateralization Increase covered by Swap	0.00
(15) Interest Carry Forward Amount Covered by Swap	0.00
(16) Basis Risk Shortfall covered by Swap	0.00
(17) Swap Term Payment due to Swap Trigger Event covered by Swap	0.00
(18) To Class SB Certificates	841,152.63

# Statement to Certificateholder

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## 18. Performance Tests

Current Distribution Date >= Target Distribution	
Current Distribution Period	2
StepDownTarget Distribution Period	37
Current Distribution Date >= Target Distribution Date	False
Stepdown Date - Senior Enhancement Test	
Current Senior Enhancement Percent - Actual value	6.45455800%
Specified Senior Enhancement Percent - Target value	15.87500000%
Senior Enhance Pct >= Specified Senior Enhance Pct (Actual End Balance <= Target End Balance)	False
StepDown Date and Senior Enhancement pass	
Current Distribution Date >= Target Distribution Date	False
Senior Enhance Pct >= Specified Senior Enhance Pct (Actual End Balance <= Target End Balance)	False
After StepDown Date and Senior Enh Percent >= Target Percent	False
Sixty-Plus Delinquency Percentage >= Target %	
Sixty-Plus Delinquency Percentage >= Senior Enhancement Delinquency Percentage Target	False
Aggregate Realized Loss % >= Scheduled Loss %	
Aggregate Realized Loss Percentage - Actual Value	0.00000000%
Scheduled Loss Target Percent	0.15000000%
Aggregate Realized Loss Percentage >= Scheduled Loss Percent	False
Trigger Event is in effect?	
Sixty-Plus Delinquency Percentage >= Senior Enhancement Delinquency Percentage Target	False
Aggregate Realized Loss Percentage >= Scheduled Loss Percent	False
Trigger Event is in effect	False
Stepdown Date and Trigger Event in effect	
Stepdown Date has occurred	False
Trigger Event is in effect	False
Trigger Event is in effect on or after StepDown Date	False

20. Comments

**Comments:** Credit Support Depletion Date has not occurred

Interest Carry-Forward Amount:

	Beg. Bal.	End Bal.
I-A-1	\$0.00	\$0.00
I-A-2	\$0.00	\$0.00
I-A-3	\$0.00	\$0.00
II-A	\$0.00	\$0.00
M-1	\$0.00	\$0.00
M-2	\$0.00	\$0.00
M-3	\$0.00	\$0.00
M-4	\$0.00	\$0.00
M-5	\$0.00	\$0.00
M-6	\$0.00	\$0.00
M-7	\$0.00	\$0.00
M-8	\$0.00	\$0.00

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



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Cash Flow Received and Uses of Funds

<i>Cash Flow Received</i>	<i>Group I</i>	<i>Group II</i>	<i>Deal</i>
Principal and Interest Payments	1,466,772.42	1,163,479.84	2,630,252.26
Prepayment Premium	5,760.00	0.00	5,760.00
Liquidation and Insurance Proceeds	0.00	0.00	0.00
Subsequent Recoveries	0.00	0.00	0.00
Repurchase Proceeds	1,133,940.57	0.00	1,133,940.57
Other Deposits/Adjustments (including Derivatives Payment)	639.63	1,111.59	1,751.22
Total Deposits	2,607,112.62	1,164,591.43	3,771,704.05
<i>Uses of Funds</i>	<i>Group I</i>	<i>Group II</i>	<i>Deal</i>
Transfer to Certificate Account	2,592,633.87	1,158,964.64	3,751,598.51
Reimbursed Advances and Expenses	0.00	0.00	0.00
Master Servicing Compensation	14,478.75	5,626.79	20,105.54
Derivatives Payment	0.00	0.00	0.00
Total Withdrawals	2,607,112.62	1,164,591.43	3,771,704.05
Ending Balance	0.00	0.00	0.00