

Distribution Information	Deal Information																														
<ol style="list-style-type: none"> <li>1. Distribution Summary</li> <li>2. Factor Summary</li> <li>3. Components Information</li> <li>4. Interest Summary</li> <li>5. Other Income Detail</li> <li>6. Interest Shortfalls, Compensation and Expenses</li> <li>7. Prepayment Interest and Basis Risk/Net WAC Shortfall Amounts <i>(Not Applicable)</i></li> <li>8. Collateral Summary</li> <li>9. Repurchase Information</li> <li>10. Loan Status Report (Delinquencies)</li> <li>11. Deal Delinquencies (30 Day Buckets)</li> <li>12. Loss Mitigation and Servicing Modifications</li> <li>13. Losses and Recoveries</li> <li>14. Credit Enhancement Report</li> <li>15. Distribution Percentages</li> <li>16. Overcollateralization Summary <i>(Not Applicable)</i></li> <li>17. Excess Cash Flow, Overcollateralization Provisions and Derivative Amounts <i>(Not Applicable)</i></li> <li>18. Performance Tests</li> <li>19. Lender Paid Mortgage Insurance <i>(Not Applicable)</i></li> <li>20. Comments</li> </ol>	<table> <tr> <td>Deal Name:</td><td>Residential Accredit Loans Inc, 2007-QS10</td></tr> <tr> <td>Asset Type:</td><td>Mortgage Asset-Backed Pass-Through Certificates</td></tr> <tr> <td>Closing Date:</td><td>08/31/2007</td></tr> <tr> <td>First Distribution Date:</td><td>09/25/2007</td></tr> <tr> <td>Determination Date:</td><td>12/21/2007</td></tr> <tr> <td>Distribution Date:</td><td>12/26/2007</td></tr> <tr> <td>Record Date:</td><td></td></tr> <tr> <td>    Book-Entry:</td><td>11/30/2007</td></tr> <tr> <td>    Definitive:</td><td>11/30/2007</td></tr> <tr> <td>Trustee:</td><td>Deutsche Bank Trust Company Americas</td></tr> <tr> <td>Main Telephone:</td><td>714-247-6000</td></tr> <tr> <td>GMAC-RFC</td><td></td></tr> <tr> <td>Bond Administrator:</td><td>Ryan Huddleston</td></tr> <tr> <td>Telephone:</td><td>818-260-1444</td></tr> <tr> <td>Pool(s) :</td><td>40554,40567</td></tr> </table>	Deal Name:	Residential Accredit Loans Inc, 2007-QS10	Asset Type:	Mortgage Asset-Backed Pass-Through Certificates	Closing Date:	08/31/2007	First Distribution Date:	09/25/2007	Determination Date:	12/21/2007	Distribution Date:	12/26/2007	Record Date:		Book-Entry:	11/30/2007	Definitive:	11/30/2007	Trustee:	Deutsche Bank Trust Company Americas	Main Telephone:	714-247-6000	GMAC-RFC		Bond Administrator:	Ryan Huddleston	Telephone:	818-260-1444	Pool(s) :	40554,40567
Deal Name:	Residential Accredit Loans Inc, 2007-QS10																														
Asset Type:	Mortgage Asset-Backed Pass-Through Certificates																														
Closing Date:	08/31/2007																														
First Distribution Date:	09/25/2007																														
Determination Date:	12/21/2007																														
Distribution Date:	12/26/2007																														
Record Date:																															
Book-Entry:	11/30/2007																														
Definitive:	11/30/2007																														
Trustee:	Deutsche Bank Trust Company Americas																														
Main Telephone:	714-247-6000																														
GMAC-RFC																															
Bond Administrator:	Ryan Huddleston																														
Telephone:	818-260-1444																														
Pool(s) :	40554,40567																														

# Statement to Certificateholder

Residential Accredit Loans Inc, 2007-QS10

December 26, 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-1	74924DAA7	367,145,000.00	362,165,188.94	6.50000000	2,685,022.17	1,961,728.11	4,646,750.28	0.00	0.00	0.00	359,480,166.77
A-2	74924DAB5	33,117,842.00	32,668,644.56	6.50000000	242,198.97	176,955.16	419,154.13	0.00	0.00	0.00	32,426,445.59
A-P	74924DAH2	3,248,911.09	2,912,919.18	0.00000000	1,662.32	0.00	1,662.32	0.00	0.00	0.00	2,911,256.86
A-V	74924DAJ8	435,758,536.87 <sup>1</sup>	429,923,617.77 <sup>1</sup>	0.53753664	0.00	192,583.08	192,583.08	0.00	0.00	0.00	426,980,775.62 <sup>1</sup>
R	74924DAK5	100.00	0.00	6.50000000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
M-1	74924DAL3	16,995,000.00	16,958,256.42	6.50000000	7,356.69	91,857.22	99,213.91	0.00	0.00	0.00	16,950,899.73
M-2	74924DAM1	3,921,800.00	3,913,320.98	6.50000000	1,697.65	21,197.16	22,894.81	0.00	0.00	0.00	3,911,623.33
M-3	74924DAN9	2,178,800.00	2,174,089.38	6.50000000	943.14	11,776.32	12,719.46	0.00	0.00	0.00	2,173,146.24
B-1	74924DAQ2	3,050,300.00	3,043,705.18	6.50000000	1,320.39	16,486.74	17,807.13	0.00	0.00	0.00	3,042,384.79
B-2	74924DAR0	2,832,400.00	2,826,276.29	6.50000000	1,226.08	15,309.00	16,535.08	0.00	0.00	0.00	2,825,050.21
B-3	74924DAS8	3,268,283.78	3,261,216.85	6.50000000	1,414.76	17,664.92	19,079.68	0.00	0.00	0.00	3,259,802.09
P	74924DAP4	100.00	0.00	0.00000000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Deal Totals</b>		<b>435,758,536.87</b>	<b>429,923,617.78</b>		<b>2,942,842.17</b>	<b>2,505,557.71</b>	<b>5,448,399.88</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>426,980,775.61</b>

1. Notional Balance

Section 1 reports only the Offered and Non-Offered Certificates not designated as Exchanged Certificates. Payments on Certificates in Section 1 do not reflect any Exchanges that may have been made on the Exchangeable Certificates.

# Statement to Certificateholder

Residential Accredit Loans Inc, 2007-QS10

December 26, 2007

## 2. Factor Summary

Amount /Original Amount per \$1000 unit)

Class	CUSIP	Beginning Notional/ Principal Balance Factor	Principal Distribution Factor	Interest Distribution Factor	Total Distribution Factor	Deferred Interest Factor	Interest Shortfall Factor	Ending Notional/ Principal Balance Factor
A-1	74924DAA7	986.43639145	7.31324727	5.34319713	12.65644440	0.00000000	0.00000000	979.12314418
A-2	74924DAB5	986.43639160	7.31324734	5.34319718	12.65644452	0.00000000	0.00000000	979.12314426
A-P	74924DAH2	896.58322413	0.51165451	0.00000000	0.51165451	0.00000000	0.00000000	896.07156963
A-V	74924DAJ8	986.60974231	0.00000000	0.44194907	0.44194907	0.00000000	0.00000000	979.85636423
R	74924DAK5	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
M-1	74924DAL3	997.83797705	0.43287379	5.40495558	5.83782936	0.00000000	0.00000000	997.40510327
M-2	74924DAM1	997.83797746	0.43287521	5.40495691	5.83783212	0.00000000	0.00000000	997.40510225
M-3	74924DAN9	997.83797503	0.43287131	5.40495686	5.83782816	0.00000000	0.00000000	997.40510373
B-1	74924DAQ2	997.83797659	0.43287218	5.40495689	5.83782907	0.00000000	0.00000000	997.40510442
B-2	74924DAR0	997.83797839	0.43287671	5.40495693	5.83783364	0.00000000	0.00000000	997.40510168
B-3	74924DAS8	997.83772448	0.43287551	5.40495293	5.83782844	0.00000000	0.00000000	997.40484898
P	74924DAP4	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
A-3	74924DAC3	982.98425741	9.17457420	5.32449805	14.49907225	0.00000000	0.00000000	973.80968321
A-4	74924DAD1	1,000.00000000	0.00000000	5.41666656	5.41666656	0.00000000	0.00000000	1,000.00000000
A-5	74924AAE9	1,000.00000000	0.00000000	5.41666671	5.41666671	0.00000000	0.00000000	1,000.00000000
A-6	74924DAF6	986.43639145	7.31324727	4.51191896	11.82516623	0.00000000	0.00000000	979.12314418
A-7	74924DAG4	986.43639150	7.31324730	10.74650519	18.05975250	0.00000000	0.00000000	979.12314420

Deal Factor :

98.05838581%

# Statement to Certificateholder

Residential Accredit Loans Inc, 2007-QS10

December 26, 2007

## 3. Component Level Reporting

Component	Original Face Value	Beginning Notional/ Principal Balance	Pass-Through Rate	Principal Distribution	Interest Distribution	Total Distribution	Principal Loss	Interest Loss	Deferred Interest	Ending Notional/ Principal Balance
A-3	292,659,050.00	287,679,238.94	6.50000000	2,685,022.17	1,558,262.54	4,243,284.71	0.00	0.00	0.00	284,994,216.77
A-4	37,771,450.00	37,771,450.00	6.50000000	0.00	204,595.35	204,595.35	0.00	0.00	0.00	37,771,450.00
A-5	36,714,500.00	36,714,500.00	6.50000000	0.00	198,870.21	198,870.21	0.00	0.00	0.00	36,714,500.00
A-6	318,192,333.00	313,876,496.75	5.48875000	2,327,019.21	1,435,658.02	3,762,677.23	0.00	0.00	0.00	311,549,477.54
A-7	48,952,667.00	48,288,692.19	13.07312500	358,002.96	526,070.09	884,073.05	0.00	0.00	0.00	47,930,689.23
<b>Class Totals:</b>	734,290,000.00	724,330,377.88		5,370,044.34	3,923,456.21	9,293,500.55	0.00	0.00	0.00	718,960,333.54

Section 3 contains information pertaining only to Exchanged Certificates and does not represent the actual outstanding Certificates with respect to Exchanges having occurred.

## 4. Interest Summary

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

Class	Accrual Period		Accrual Methodology	Beginning Notional/Principal Balance	Pass- Through Rate	Optimal Interest Amount	Interest Loss	Deferred Interest	Interest Shortfall Amount	Other Income	Interest Distribution (1)-(2)-(3)- (4)+(5)=(6)	Accrued Certificate Interest Remaining Unpaid
	Start	End				(1)	(2)	(3)	(4)	(5)	(6)	
A-1	11/01/2007	11/30/2007	30/360	362,165,188.94	6.50000000	1,961,728.11	0.00	0.00	0.00	0.00	1,961,728.11	0.00
A-2	11/01/2007	11/30/2007	30/360	32,668,644.56	6.50000000	176,955.16	0.00	0.00	0.00	0.00	176,955.16	0.00
A-V	11/01/2007	11/30/2007	30/360	429,923,617.77 <sup>1</sup>	0.53753664	192,583.08	0.00	0.00	0.00	0.00	192,583.08	0.00
M-1	11/01/2007	11/30/2007	30/360	16,958,256.42	6.50000000	91,857.22	0.00	0.00	0.00	0.00	91,857.22	0.00
M-2	11/01/2007	11/30/2007	30/360	3,913,320.98	6.50000000	21,197.16	0.00	0.00	0.00	0.00	21,197.16	0.00
M-3	11/01/2007	11/30/2007	30/360	2,174,089.38	6.50000000	11,776.32	0.00	0.00	0.00	0.00	11,776.32	0.00
B-1	11/01/2007	11/30/2007	30/360	3,043,705.18	6.50000000	16,486.74	0.00	0.00	0.00	0.00	16,486.74	0.00
B-2	11/01/2007	11/30/2007	30/360	2,826,276.29	6.50000000	15,309.00	0.00	0.00	0.00	0.00	15,309.00	0.00
B-3	11/01/2007	11/30/2007	30/360	3,261,216.85	6.50000000	17,664.92	0.00	0.00	0.00	0.00	17,664.92	0.00
A-3	11/01/2007	11/30/2007	30/360	287,679,238.94	6.50000000	1,558,262.54	0.00	0.00	0.00	0.00	1,558,262.54	0.00
A-4	11/01/2007	11/30/2007	30/360	37,771,450.00	6.50000000	204,595.35	0.00	0.00	0.00	0.00	204,595.35	0.00
A-5	11/01/2007	11/30/2007	30/360	36,714,500.00	6.50000000	198,870.21	0.00	0.00	0.00	0.00	198,870.21	0.00
A-6	11/25/2007	12/24/2007	30/360	313,876,496.75	5.48875000	1,435,658.02	0.00	0.00	0.00	0.00	1,435,658.02	0.00
A-7	11/25/2007	12/24/2007	30/360	48,288,692.19	13.07312500	526,070.09	0.00	0.00	0.00	0.00	526,070.09	0.00
<b>Deal Totals</b>				<b>1,151,341,076.48</b>		<b>6,429,013.93</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6,429,013.92</b>	<b>0.00</b>

1. Notional Balance

# Statement to Certificateholder

Residential Accredit Loans Inc, 2007-QS10

December 26, 2007

## Current Index Rates

Index Type	Rate	Classes
BTLIB TEL 25 -2BD	4.78875000	A-6, A-7

Section 4 contains information pertaining to both Exchanged and Non-Exchanged Certificates, the balances of which may have been affected by an Exchange. The information reported in Section 4 does not represent the actual status of Exchanges.

## 5. Other Income Detail

Class	Prepayment Charges		
P	0.00		
<b>Deal Totals</b>	<b>0.00</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		
<b>Deal Totals</b>	<b>5,021.50</b>	<b>5,021.50</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>91,708.18</b>	<b>0.00</b>	<b>158,308.46</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

# Statement to Certificateholder

Residential Accredit Loans Inc, 2007-QS10

December 26, 2007

## 8. Collateral Summary

### A. Loan Count and Balances

		Original Loan Count/ Scheduled Principal Balance	Beginning Loan Count/ Scheduled Principal Balance	Scheduled Principal	Curtailments	Payoffs	Matured Loans	Repurchases	Beginning Aggregate Scheduled Principal Balance of Liquidations/ Charge-offs	Ending Loan Count/Scheduled Principal Balance
Deal Totals	Count	1,636	1,616	N/A	247	8	0	0	0	1,608
	Balance/Amount	435,435,248.19	429,923,617.77	186,767.34	155,860.17	2,600,214.64	N/A	0.00	0.00	426,980,775.62

### B. Weighted Averages

	Beginning Weighted Average Gross Mortgage Rate	Ending Weighted Average Gross Mortgage Rate	Ending Weighted Average Remaining Amortization Term	Ending Weighted Average Months to Maturity	Beginning Weighted Average Net Mortgage Rate	Ending Weighted Average Net Mortgage Rate	Beginning Weighted Average Unmodified Net Mortgage Rate	Net Weighted Average Cap Rate	Weighted Average Net Rate
Deal Totals	7.24985404	7.24725453	356.75	354.61	6.99349630	6.99085560	6.99349630	N/A	N/A

### C. Constant Prepayment Rate

	1 Month CPR	3 Month CPR	6 Month CPR	12 Month CPR	Life CPR
Deal Totals	7.43%	6.40%			5.23%

## 9. Repurchases

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

# Statement to Certificateholder

Residential Accredit Loans Inc, 2007-QS10

December 26, 2007

## 10. Loan Status Report

Delinquency Calculation Method: Mortgage Bankers Association

Deal Totals	Current / Delinquent		Bankruptcy		Foreclosure		REO			Total	
	Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance	Actual Balance	Count	Scheduled Balance
Current	1,539	403,252,605.67	0	0.00	0	0.00	0	0.00	0.00	1,539	403,252,605.67
30 days	38	11,125,312.41	0	0.00	0	0.00	0	0.00	0.00	38	11,125,312.41
60 days	17	7,218,240.78	1	228,000.00	0	0.00	0	0.00	0.00	18	7,446,240.78
90 days	9	2,998,205.06	0	0.00	0	0.00	0	0.00	0.00	9	2,998,205.06
120 days	2	1,059,921.70	0	0.00	2	1,098,490.00	0	0.00	0.00	4	2,158,411.70
150 days	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
180 days	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
181+ days	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
Total	1,605	425,654,285.62	1	228,000.00	2	1,098,490.00	0	0.00	0.00	1,608	426,980,775.62
Current	95.71%	94.44%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	95.71%	94.44%
30 days	2.36%	2.61%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.36%	2.61%
60 days	1.06%	1.69%	0.06%	0.05%	0.00%	0.00%	0.00%	0.00%	0.00%	1.12%	1.74%
90 days	0.56%	0.70%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.56%	0.70%
120 days	0.12%	0.25%	0.00%	0.00%	0.12%	0.26%	0.00%	0.00%	0.00%	0.25%	0.51%
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	99.81%	99.69%	0.06%	0.05%	0.12%	0.26%	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	38	11,125,312.41	13 Months	0	0.00	25 Months	0	0.00	37 Months	0	0.00	49 Months	0	0.00
	2.36%	2.61%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
2 Months	18	7,446,240.78	14 Months	0	0.00	26 Months	0	0.00	38 Months	0	0.00	50 Months	0	0.00
	1.12%	1.74%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
3 Months	9	2,998,205.06	15 Months	0	0.00	27 Months	0	0.00	39 Months	0	0.00	51 Months	0	0.00
	0.56%	0.70%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
4 Months	4	2,158,411.70	16 Months	0	0.00	28 Months	0	0.00	40 Months	0	0.00	52 Months	0	0.00
	0.25%	0.51%		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

Residential Accredit Loans Inc, 2007-QS10

December 26, 2007

## 12. Loss Mitigation and Servicing Modifications

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

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

# Statement to Certificateholder

Residential Accredit Loans Inc, 2007-QS10

December 26, 2007

## 13. Losses and Recoveries

### A. Current Cycle Realized Losses

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

### B. Cumulative Realized Losses

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

### C. Subsequent Recoveries

Subsequent Recoveries		Current Period	Cumulative
Deal Totals	Subsequent Recoveries Count	0	0
	Subsequent Recoveries	0.00	0.00
	Net Loss <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

# Statement to Certificateholder

Residential Accredit Loans Inc, 2007-QS10

December 26, 2007

## D. Default Percentages

Default Loss Percentage		1 Month	3 Months	6 Months	12 Months	Life of Deal
	Monthly Default Rate	0.00%	0.00%			0.00 %
	Constant Default Rate	0.00%	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)=  $1 - [(1 - \text{MDR}_{n-m+1}) * (1 - \text{MDR}_{n-m+2}) * \dots * (1 - \text{MDR}_{n-1}) * (1 - \text{MDR}_n)]^{(1/m)}$

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

## E. Special Hazard, Fraud Loss, and Bankruptcy

	Special Hazard Amount	Fraud Loss Amount	Bankruptcy Amount
Deal Totals	4,357,585.00	10,130,985.00	175,782.00

## 14. Credit Enhancement Report

### Reserve Accounts

Description	Source	Beginning Balance	DEPOSITS		WITHDRAWALS		Ending Balance
			Investment Earnings	Other Deposits	Draws	Releases	
Prefunding Acct	Deutsche Bank	0.00	0.00	0.00	0.00	0.00	0.00
Capitalized Int	Deutsche Bank	0.00	0.00	0.00	0.00	0.00	0.00
Class P Reserve Account		0.00	0.00	0.00	0.00	0.00	0.00

**Statement to Certificateholder**

Residential Accredit Loans Inc, 2007-QS10

December 26, 2007

**15. Distribution Percentages**

	<b>Beginning Current Super Senior Percentage</b>	<b>Beginning Current Senior Support Percentage</b>	<b>Beginning Current Senior Percentage</b>	<b>Beginning Current Senior Accelerated Percentage</b>
	0.00000000%	0.00000000%	92.46462320%	100.00000000%
	<b>Ending Percentage</b>			
M-1	3.97138912%			
M-2	0.91644565%			
M-3	0.50914166%			
Class M Total:	5.39697643%			
B-1	0.71279366%			
B-2	0.66187482%			
B-3	0.76373188%			
Class B Total:	2.13840036%			

Ending Percentage uses Beginning Certificate Principal Balance

18. Performance Tests

Current Distribution Date >= Target Distribution	
Current Distribution Date >= Target Distribution Date	False
Current Senior Pct > Initial Senior Percent	
Current Senior Percentage > Original Senior Percentage	False
60+ Dfq Avg Loan Balance / Subordinate Balance	
Dfq Average Loan Balance / Class M and B balance Test	True
60+ Dfq Avg Loan Balance <= 2% of Pool Balance	
Dfq Average Loan Balance Test	True
Sub Balance Test OR 2% Delinquency Test	
Dfq Balance Test	True
Aggregate Realized Loss Pct < Scheduled Loss Pct	
Aggregate Realized Loss Test	True
Sr. Accel. % Trigger - 1st Trigger Event	
1st Senior Accelerated Stepdown Test	True
60+ Dfq Avg Loan Balance <= 4% of Avg Pool Balance	
2nd 60+ Delinquent Average Loan Balance Test	True
Aggregate Realized Loss Pct < Scheduled Loss Pct	
Aggregate Realized Loss Percentage < 2nd Scheduled Loss Percentage	True
Sr. Accel. % Trigger - 2nd Trigger Event	
2nd Senior Accelerated Stepdown Test	True
60+ Delinq Balance OR Aggregate Loss Test	
1st or 2nd Sr. Accel Stepdown Test	True
Senior Accelerated Stepdown Date and Trigger Event	
Senior Accelerated Stepdown Trigger in effect?	False
M-2, M-3, B-1, B-2, B-3 BegBal/PoolBal	
Class M-2 Prepayment Distribution Trigger	False

## Statement to Certificateholder

Residential Accredit Loans Inc, 2007-QS10

December 26, 2007

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

### 20. Comments

**Comments:** Certain Classes of Exchanged Certificates have multiple possible outstanding balances determined by the Combination method opted for by the investor. These Certificates are designated with an additional suffix to the class name that pertains to the Combination that is exercisable in obtaining the noted Certificate.

Credit Support Depletion Date has not occurred

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



Statement To Certificateholder

Residential Accredit Loans, Inc. 2007-QS10  
December 26, 2007

Cash Flow Received and Uses of Funds

<i>Cash Flow Received</i>	<i>Amount</i>
Principal and Interest Payments	5,443,378.35
Prepayment Premium	0.00
Liquidation and Insurance Proceeds	0.00
Subsequent Recoveries	0.00
Repurchase Proceeds	0.00
Other Deposits/Adjustments (including Derivative Payment)	5,021.50
Total Deposits	5,448,399.85
<i>Uses of Funds</i>	<i>Amount</i>
Transfer to Certificate Account	5,448,399.88
Reimbursed Advances and Expenses	0.00
Master Servicing Compensation	0.00
Derivative Payment	0.00
Total Withdrawals	5,448,399.88
Ending Balance	0.00