



**Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-14H**

Distribution Date: 26-Dec-07

ABN AMRO Acct : 724932.1

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

Distribution Count: 5

Closing Date: 31-Jul-07
First Pay. Date: 27-Aug-07
Rated Final Payment Date: 25-Jul-47
Determination Date: 18-Dec-07

Delinq Method: OTS

Outside Parties To The Transaction

Depositor: Structured Asset Securities Corporation

Underwriter: Lehman Brothers Inc.

Master Servicer: Aurora Loan Services LLC

Rating Agency: Fitch/Standard & Poor's

Contact Information:

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LaSalle Website: www.etrustee.net



**Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-14H**

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Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-14H

Distribution Date: 26-Dec-07
BOND PAYMENT

Class	CUSIP	Original Face Value ⁽¹⁾	Beginning Certificate Balance	Principal Payment	Principal Adjustment or Loss	Deferred Interest	Ending Certificate Balance	Interest Payment ⁽²⁾	Interest Adjustment	Pass-Through Rate
A1-1	52525LAQ3	208,000,000.00	193,256,257.36	2,080,309.48	0.00	0.00	191,175,947.88	820,232.70	0.00	5.0931300000%
A1-2	52525LAR1	9,636,000.00	9,636,000.00	0.00	0.00	0.00	9,636,000.00	42,423.53	0.00	5.2831300000%
A2-1-1	52525LAT7	261,999,000.00	236,992,376.94	3,528,379.22	0.00	0.00	233,463,997.72	995,986.14	0.00	5.0431300000%
A2-1-2	52525LAU4	32,752,000.00	29,625,969.30	441,076.02	0.00	0.00	29,184,893.28	124,506.35	0.00	5.0431300000%
A2-2	52525LAS9	120,522,000.00	120,522,000.00	0.00	0.00	0.00	120,522,000.00	520,567.66	0.00	5.1831300000%
A3	52525LAC4	78,920,000.00	78,920,000.00	0.00	0.00	0.00	78,920,000.00	350,742.18	0.00	5.3331300000%
A4	52525LAD2	70,323,000.00	65,558,971.02	672,193.95	0.00	0.00	64,886,777.07	280,435.60	0.00	5.1331300000%
AIO	52525LAP5	782,152,000.00 N	734,511,574.62	0.00	0.00	0.00	727,789,615.95	1,200,467.35	0.00	1.9612500000%
M1	52525LAE0	20,797,000.00	20,797,000.00	0.00	0.00	0.00	20,797,000.00	95,893.75	0.00	5.5331300000%
M2	52525LAF7	16,728,000.00	16,728,000.00	0.00	0.00	0.00	16,728,000.00	80,616.83	0.00	5.7831300000%
M3	52525LAG5	9,946,000.00	9,946,000.00	0.00	0.00	0.00	9,946,000.00	52,076.68	0.00	6.2831300000%
M4	52525LAH3	6,781,000.00	6,781,000.00	0.00	0.00	0.00	6,781,000.00	38,330.34	0.00	6.7831300000%
M5	52525LAJ9	8,590,000.00	8,590,000.00	0.00	0.00	0.00	8,590,000.00	48,555.91	0.00	6.7831300000%
M6	52525LAK6	6,781,000.00	6,781,000.00	0.00	0.00	0.00	6,781,000.00	38,330.34	0.00	6.7831300000%
M7	52525LAL4	7,685,000.00	7,685,000.00	0.00	0.00	0.00	7,685,000.00	43,440.30	0.00	6.7831300000%
M8	52525LAM2	6,329,000.00	6,329,000.00	0.00	0.00	0.00	6,329,000.00	35,775.36	0.00	6.7831300000%
M9	52525LAN0	5,425,000.00	5,425,000.00	0.00	0.00	0.00	5,425,000.00	30,665.40	0.00	6.7831300000%
M10	52525LAV2	5,877,000.00	5,877,000.00	0.00	0.00	0.00	5,877,000.00	33,220.38	0.00	6.7831300000%
P	9ABSDH95	100.00	100.00	0.00	0.00	0.00	100.00	2,110.51	2,110.51	N/A
X	9ABSDH96	904,221,465.93 N	856,577,218.62	0.00	0.00	0.00	849,855,259.95	755,393.37	755,393.37	N/A
LT-R	9ABSDH98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
R	9ABSDH97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
Total		877,091,100.00	829,450,674.62	6,721,958.67	0.00	0.00	822,728,715.95	5,589,770.68	757,503.88	
Total P&I Payment								12,311,729.35		

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



**Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-14H**

Distribution Date: 26-Dec-07
Statement to Certificate Holders (FACTORS)
BOND PAYMENT

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 **
A1-1	52525LAQ3	208,000,000.00	929.116621923	10.001487885	0.000000000	0.000000000	919.115134038	3.943426442	0.000000000	5.17500000%
A1-2	52525LAR1	9,636,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	4.402607929	0.000000000	5.36500000%
A2-1-1	52525LAT7	261,999,000.00	904.554509521	13.467147661	0.000000000	0.000000000	891.087361860	3.801488326	0.000000000	5.12500000%
A2-1-2	52525LAU4	32,752,000.00	904.554509648	13.467147655	0.000000000	0.000000000	891.087361993	3.801488459	0.000000000	5.12500000%
A2-2	52525LAS9	120,522,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	4.319274987	0.000000000	5.26500000%
A3	52525LAC4	78,920,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	4.444274962	0.000000000	5.41500000%
A4	52525LAD2	70,323,000.00	932.255037754	9.558664306	0.000000000	0.000000000	922.696373448	3.987821907	0.000000000	5.21500000%
AIO	52525LAP5	782,152,000.00 N	939.090579095	0.000000000	0.000000000	0.000000000	930.496394499	1.534826159	0.000000000	N/A
M1	52525LAE0	20,797,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	4.610941482	0.000000000	5.61500000%
M2	52525LAF7	16,728,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	4.819274868	0.000000000	5.86500000%
M3	52525LAG5	9,946,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	5.235942087	0.000000000	6.36500000%
M4	52525LAH3	6,781,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	5.652608760	0.000000000	6.86500000%
M5	52525LAJ9	8,590,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	5.652608847	0.000000000	6.86500000%
M6	52525LAK6	6,781,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	5.652608760	0.000000000	6.86500000%
M7	52525LAL4	7,685,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	5.652608979	0.000000000	6.86500000%
M8	52525LAM2	6,329,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	5.652608627	0.000000000	6.86500000%
M9	52525LAN0	5,425,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	5.652608295	0.000000000	6.86500000%
M10	52525LAV2	5,877,000.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	5.652608474	0.000000000	6.86500000%
P	9ABSDH95	100.00	1000.000000000	0.000000000	0.000000000	0.000000000	1000.000000000	21105.100000000	21105.100000000	N/A
X	9ABSDH96	904,221,465.93 N	947.309095056	0.000000000	0.000000000	0.000000000	939.875121275	0.835407473	0.835407473	N/A
LT-R	9ABSDH98	0.00	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	N/A
R	9ABSDH97	0.00	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	0.000000000	N/A

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



**Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-14H**

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

Pool Source of Funds		Non-Pool Source of Funds	
Interest Summary		Swap Agreement	
Interest Summary		Net Swap payment payable to the Swap Administrator	
Scheduled Interest	6,299,743.96		0.00
Fees	367,156.55	Net Swap payment payable to the Swap Provider	344,927.22
Remittance Interest	5,932,587.41		
Other Interest Proceeds/Shortfalls		Swap Termination payment payable to the Swap Administrator	
Prepayment Penalties	2,110.51		0.00
Other Interest Loss	0.00	Swap Termination payment payable to the Swap Provider	0.00
Other Interest Proceeds	0.00		
Non-advancing Interest	0.00		
Net PPIS/Relief Act Shortfall	0.00		
Modification Shortfall	0.00		
Other Interest Proceeds/Shortfalls	2,110.51		
Interest Adjusted	5,934,697.92		
Fee Summary		Cap Agreement	
Total Servicing Fees	179,158.75		
Total Trustee Fees	0.00	Amt Received Under the Cap Agreement	0.00
LPMI Fees	166,834.68		
Credit Manager's Fees	0.00		
Misc. Fees / Trust Expense	0.00		
Insurance Premium	21,163.12		
Total Fees	367,156.55		
Advances (Principal & Interest)		Senior Principal Distribution Amount	
Prior Month's Outstanding Advances	N/A	Senior Principal Distribution Amount	6,721,958.67
Current Advances	N/A		
Reimbursement of Prior Advances	N/A		
Outstanding Advances	N/A		
		FDP Premiums	
		FDP Premiums	0.00
		Insurance Proceeds	
		Insurance Proceeds	0.00
		P&I Due Certificate Holders	12,311,729.37

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.



Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-14H

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	904,221,465.93	3,416		3 mo. Rolling Average	52,673,240	857,322,524	6.17%	WAC - Remit Current	9.44%	8.12%	8.34%		
Cum Scheduled Principal	604,698.36			6 mo. Rolling Average	31,661,264	866,793,324	3.71%	WAC - Remit Original	9.50%	8.15%	8.38%		
Cum Unscheduled Principal	53,761,507.62			12 mo. Rolling Average	31,661,264	866,793,324	3.71%	WAC - Current	9.69%	8.65%	8.83%		
Cum Liquidations	0.00			Loss Levels	Amount	Count		WAC - Original	9.75%	8.68%	8.86%		
Cum Repurchases	907,475.72			3 mo. Cum Loss	0.00	0		WAL - Current	348.87	352.41	351.82		
				6 mo. Cum loss	0.00	0		WAL - Original	353.16	356.34	355.79		
				12 mo. Cum Loss	0.00	0							
Current	Amount	Count	%	Triggers				Current Index Rate					
Beginning Pool	856,577,218.62	3,199	94.73%					4.783130%					
Scheduled Principal	117,420.66		0.01%					Next Index Rate					
Unscheduled Principal	6,604,538.01	36	0.73%					4.865000%					
Liquidations	0.00	0	0.00%	> Delinquency Trigger Event ⁽²⁾				YES					
Repurchases	0.00	0	0.00%	Delinquency Event Calc ⁽¹⁾				85,667,823.90	849,855,260	10.08%			
Ending Pool	849,855,259.95	3,163	93.99%	> Loss Trigger Event? ⁽³⁾				NO					
				Cumulative Loss				0	0.00%				
Average Loan Balance	268,686.46			> Overall Trigger Event?				YES					
Current Loss Detail	Amount			Step Down Date				Pool Composition					
Liquidation	0.00			Distribution Count				5	Properties		Balance	%/Score	
Realized Loss	0.00			Current Specified Enhancement % ⁽⁴⁾				14.36%	Cash Out/Refinance		219,409,656.18	25.59%	
Realized Loss Adjustment	0.00			Step Down % ⁽⁵⁾				27.00%	SFR		491,153,055.86	57.29%	
Net Liquidation	0.00			% of Current Specified Enhancement % ⁽⁶⁾				25.93%	Owner Occupied		623,664,910.07	72.75%	
Credit Enhancement	Amount	%		> Step Down Date?				NO					
Original OC	27,130,465.93	3.00%		Extra Principal				0.00	FICO		523	816	712.39
Target OC	27,126,644.00	3.00%		Cumulative Extra Principal				0.00			Min	Max	W A
Beginning OC	27,126,644.00			OC Release				0.00					
OC Amount per PSA	27,126,644.00	3.00%											
Ending OC	27,126,644.00												
Mezz Certificates	94,939,000.00	10.50%											
OC Deficiency	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 2007-14H

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
A1-1	Act/360	30	193,256,257.36	5.093130000%	820,232.70	0.00	0.00	820,232.70	820,232.70	0.00	0.00	0.00	0.00	No
A1-2	Act/360	30	9,636,000.00	5.283130000%	42,423.53	0.00	0.00	42,423.53	42,423.53	0.00	0.01	0.00	0.00	No
A2-1-1	Act/360	30	236,992,376.94	5.043130000%	995,986.14	0.00	0.00	995,986.14	995,986.14	0.00	0.00	0.00	0.00	No
A2-1-2	Act/360	30	29,625,969.30	5.043130000%	124,506.35	0.00	0.00	124,506.35	124,506.35	0.00	0.00	0.00	0.00	No
A2-2	Act/360	30	120,522,000.00	5.183130000%	520,567.66	0.00	0.00	520,567.66	520,567.66	0.00	0.00	0.00	0.00	No
A3	Act/360	30	78,920,000.00	5.333130000%	350,742.18	0.00	0.00	350,742.18	350,742.18	0.00	0.00	0.00	0.00	No
A4	Act/360	30	65,558,971.02	5.133130000%	280,435.60	0.00	0.00	280,435.60	280,435.60	0.00	0.00	0.00	0.00	No
AIO	30/360	30	734,511,574.62	1.961250000%	1,200,467.35	0.00	0.00	1,200,467.35	1,200,467.35	0.00	0.00	0.00	0.00	N/A
M1	Act/360	30	20,797,000.00	5.533130000%	95,893.75	0.00	0.00	95,893.75	95,893.75	0.00	0.00	0.00	0.00	No
M2	Act/360	30	16,728,000.00	5.783130000%	80,616.83	0.00	0.00	80,616.83	80,616.83	0.00	0.00	0.00	0.00	No
M3	Act/360	30	9,946,000.00	6.283130000%	52,076.68	0.00	0.00	52,076.68	52,076.68	0.00	0.00	0.00	0.00	No
M4	Act/360	30	6,781,000.00	6.783130000%	38,330.34	0.00	0.00	38,330.34	38,330.34	0.00	0.00	0.00	0.00	No
M5	Act/360	30	8,590,000.00	6.783130000%	48,555.91	0.00	0.00	48,555.91	48,555.91	0.00	0.00	0.00	0.00	No
M6	Act/360	30	6,781,000.00	6.783130000%	38,330.34	0.00	0.00	38,330.34	38,330.34	0.00	0.00	0.00	0.00	No
M7	Act/360	30	7,685,000.00	6.783130000%	43,440.30	0.00	0.00	43,440.30	43,440.30	0.00	0.00	0.00	0.00	No
M8	Act/360	30	6,329,000.00	6.783130000%	35,775.36	0.00	0.00	35,775.36	35,775.36	0.00	0.00	0.00	0.00	No
M9	Act/360	30	5,425,000.00	6.783130000%	30,665.40	0.00	0.00	30,665.40	30,665.40	0.00	0.00	0.00	0.00	No
M10	Act/360	30	5,877,000.00	6.783130000%	33,220.38	0.00	0.00	33,220.38	33,220.38	0.00	0.00	0.00	0.00	No
P			100.00	N/A	0.00	2,110.51	0.00	0.00	2,110.51	0.00	0.00	0.00	0.00	N/A
X-S			856,577,218.62	N/A	0.00	755,393.37	0.00	0.00	755,393.37	0.00	0.00	0.00	0.00	N/A
S-X			856,577,218.62	N/A	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
C-X			856,577,218.62	N/A	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
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
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			829,450,674.62		4,832,266.80	757,503.88	0.00	4,832,266.80	5,589,770.68	0.00	0.01	0.00	0.00	

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



**Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-14H**

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

----- Additions -----													----- Deductions -----	
Class	Record Date	Prior Interest Due Date	Current Interest Due Date	Cumulative Interest Payment	Interest Rate SWAP Agreement	Prepayment Premiums	Prior Int Carry-Fwd Shortfall	Prior Shortfall Reimbursement	Other Interest Proceeds ⁽¹⁾	Other Interest Losses	Current Int Carry-Fwd Shortfall ⁽²⁾	Current Basis Risk Carry-Fwd Shortfall		
A1-1	24-Dec-07	26-Nov-07	26-Dec-07	4,648,251.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
A1-2	24-Dec-07	26-Nov-07	26-Dec-07	231,680.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
A2-1-1	24-Dec-07	26-Nov-07	26-Dec-07	5,721,722.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
A2-1-2	24-Dec-07	26-Nov-07	26-Dec-07	715,261.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
A2-2	24-Dec-07	26-Nov-07	26-Dec-07	2,846,181.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
A3	24-Dec-07	26-Nov-07	26-Dec-07	1,914,372.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
A4	24-Dec-07	26-Nov-07	26-Dec-07	1,585,866.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
AIO	24-Dec-07	1-Nov-07	1-Dec-07	5,105,018.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
M1	24-Dec-07	26-Nov-07	26-Dec-07	522,268.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
M2	24-Dec-07	26-Nov-07	26-Dec-07	437,974.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
M3	24-Dec-07	26-Nov-07	26-Dec-07	281,680.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
M4	24-Dec-07	26-Nov-07	26-Dec-07	206,548.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
M5	24-Dec-07	26-Nov-07	26-Dec-07	261,650.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
M6	24-Dec-07	26-Nov-07	26-Dec-07	206,548.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
M7	24-Dec-07	26-Nov-07	26-Dec-07	234,084.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
M8	24-Dec-07	26-Nov-07	26-Dec-07	192,780.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
M9	24-Dec-07	26-Nov-07	26-Dec-07	165,244.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
M10	24-Dec-07	26-Nov-07	26-Dec-07	179,012.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
P	30-Nov-07	1-Nov-07	1-Dec-07	98,661.56	0.00	2,110.51	0.00	0.00	0.00	0.00	0.00	0.00		
X-S	30-Nov-07	1-Nov-07	1-Dec-07	4,131,847.57	0.00	0.00	0.00	0.00	755,393.37	0.00	0.00	0.00		
S-X	30-Nov-07	1-Nov-07	1-Dec-07	40,908.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
C-X	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		
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		
R	30-Nov-07	1-Nov-07	1-Dec-07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		

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

⁽²⁾ Interest Carry-Forward Shortfall is unpaid interest with interest thereon.

⁽³⁾ Basis Risk Carry-Forward Shortfall - difference between LIBOR plus margin and the Net Rate Cap.



Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-14H

Distribution Date: 26-Dec-07
Bond Interest Reconciliation - Part II

----- Additions -----													----- Deductions -----		
Class	Record Date	Prior Interest Due Date	Current Interest Due Date	Cumulative Interest Payment	Interest Rate SWAP Agreement	Prepayment Premiums	Prior Int Carry-Fwd Shortfall	Prior Shortfall Reimbursement	Other Interest Proceeds ⁽¹⁾	Other Interest Losses	Current Int Carry-Fwd Shortfall ⁽²⁾	Current Basis Risk Carry-Fwd Shortfall			
Total				29,727,567.47	0.00	2,110.51	0.00	0.00	755,393.37	0.00	0.00	0.00			

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

⁽²⁾ Interest Carry-Forward Shortfall is unpaid interest with interest thereon.

⁽³⁾ Basis Risk Carry-Forward Shortfall - difference between LIBOR plus margin and the Net Rate Cap.



**Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-14H**

***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
A1-1	208,000,000.00	193,256,257.36	36,339.31	2,043,970.17	0.00	16,824,052.13	0.00	0.00	0.00	0.00	191,175,947.88	25-Jul-47	N/A	N/A
A1-2	9,636,000.00	9,636,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,636,000.00	25-Jul-47	N/A	N/A
A2-1-1	261,999,000.00	236,992,376.94	61,634.51	3,466,744.71	0.00	28,535,002.28	0.00	0.00	0.00	0.00	233,463,997.72	25-Jul-47	N/A	N/A
A2-1-2	32,752,000.00	29,625,969.30	7,704.81	433,371.21	0.00	3,567,106.72	0.00	0.00	0.00	0.00	29,184,893.28	25-Jul-47	N/A	N/A
A2-2	120,522,000.00	120,522,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	120,522,000.00	25-Jul-47	N/A	N/A
A3	78,920,000.00	78,920,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	78,920,000.00	25-Jul-47	N/A	N/A
A4	70,323,000.00	65,558,971.02	11,742.03	660,451.92	0.00	5,436,222.92	0.00	0.00	0.00	0.00	64,886,777.07	25-Jul-47	N/A	N/A
AIO	782,152,000.00	734,511,574.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	727,789,615.95	25-May-12	N/A	N/A
M1	20,797,000.00	20,797,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,797,000.00	25-Jul-47	N/A	N/A
M2	16,728,000.00	16,728,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,728,000.00	25-Jul-47	N/A	N/A
M3	9,946,000.00	9,946,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,946,000.00	25-Jul-47	N/A	N/A
M4	6,781,000.00	6,781,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,781,000.00	25-Jul-47	N/A	N/A
M5	8,590,000.00	8,590,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,590,000.00	25-Jul-47	N/A	N/A
M6	6,781,000.00	6,781,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,781,000.00	25-Jul-47	N/A	N/A
M7	7,685,000.00	7,685,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,685,000.00	25-Jul-47	N/A	N/A
M8	6,329,000.00	6,329,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,329,000.00	25-Jul-47	N/A	N/A
M9	5,425,000.00	5,425,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,425,000.00	25-Jul-47	N/A	N/A
M10	5,877,000.00	5,877,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,877,000.00	25-Jul-47	N/A	N/A
P	100.00	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	25-Jul-47	N/A	N/A
X-S	904,221,465.93	856,577,218.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	849,855,259.95	25-Jul-47	N/A	N/A
S-X	904,221,465.93	856,577,218.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	849,855,259.95	25-Jul-47	N/A	N/A
C-X	904,221,465.93	856,577,218.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	849,855,259.95	25-Jul-47	N/A	N/A
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-Jul-47	N/A	N/A
R	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25-Jul-47	N/A	N/A
Total	877,091,100.00	829,450,674.62	117,420.66	6,604,538.01	0.00	54,362,384.05	0.00	0.00	0.00	0.00	822,728,715.95			



**Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-14H**

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

Class	CUSIP	----- Original Ratings -----				----- Ratings Change / Change Date ⁽¹⁾ -----			
		Fitch	Moody's	DBRS	S&P	Fitch	Moody's	DBRS	S&P
A1-1	52525LAQ3	NR	Aaa	NR	AAA				
A1-2	52525LAR1	NR	Aaa	NR	AAA				
A2-1-1	52525LAT7	NR	Aaa	NR	AAA				
A2-1-2	52525LAU4	NR	Aaa	NR	AAA				
A2-2	52525LAS9	NR	Aaa	NR	AAA				
A3	52525LAC4	NR	Aaa	NR	AAA				
A4	52525LAD2	NR	Aaa	NR	AAA				
AIO	52525LAP5	NR	Aaa	NR	AAA				
M1	52525LAE0	NR	Aa1	NR	AA+				
M2	52525LAF7	NR	Aa2	NR	AA+				
M3	52525LAG5	NR	Aa3	NR	AA				
M4	52525LAH3	NR	A1	NR	AA				
M5	52525LAJ9	NR	A2	NR	AA				
M6	52525LAK6	NR	A3	NR	A+				
M7	52525LAL4	NR	Baa1	NR	A				
M8	52525LAM2	NR	Baa2	NR	A-				
M9	52525LAN0	NR	Baa3	NR	BBB+				
M10	52525LAV2	NR	NR	NR	BBB				
P	9ABSDH95	NR	NR	NR	NR				
X	9ABSDH96	NR	NR	NR	NR				

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

⁽¹⁾ Changed ratings provided on this report are based on information provided by the applicable rating agency via electronic transmission. It shall be understood that this transmission will generally have been provided to LaSalle within 30 days of the payment date listed on this statement. Because ratings may have changed during the 30 day window, or may not be being provided by the rating agency in an electronic format and therefore not being updated on this report, LaSalle recommends that investors obtain current rating information directly from the rating agency.



**Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-14H**

***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
Total (All Loans)														
26-Dec-07	2,798	723,991,998	118	40,195,438	93	34,589,508	10	4,135,033	9	1,965,430	133	44,333,558	2	644,295
26-Nov-07	2,926	764,082,272	120	42,223,405	79	27,758,427	4	1,681,290	4	612,717	65	20,166,859	1	52,250
25-Oct-07	3,054	805,302,252	108	38,152,487	68	21,455,426	2	127,929	2	497,000	0	0	0	0
25-Sep-07	3,274	872,608,349	6	2,112,999	0	0	0	0	1	187,000	0	0	0	0
27-Aug-07	3,336	886,563,603	2	427,500	0	0	0	0	1	99,598	0	0	0	0
Total (All Loans)														
26-Dec-07	88.46%	85.19%	3.73%	4.73%	2.94%	4.07%	0.32%	0.49%	0.28%	0.23%	4.20%	5.22%	0.06%	0.08%
26-Nov-07	91.47%	89.20%	3.75%	4.93%	2.47%	3.24%	0.13%	0.20%	0.13%	0.07%	2.03%	2.35%	0.03%	0.01%
25-Oct-07	94.43%	93.04%	3.34%	4.41%	2.10%	2.48%	0.06%	0.01%	0.06%	0.06%	0.00%	0.00%	0.00%	0.00%
25-Sep-07	99.79%	99.74%	0.18%	0.24%	0.00%	0.00%	0.00%	0.00%	0.03%	0.02%	0.00%	0.00%	0.00%	0.00%
27-Aug-07	99.91%	99.94%	0.06%	0.05%	0.00%	0.00%	0.00%	0.00%	0.03%	0.01%	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 2007-14H

Distribution Date: 26-Dec-07
Asset-Backed Facts ~ 15 Month Historical Loan Status Summary Part II (as of Cut-Off)

Distribution Date	----- In Foreclosure and Delinquent -----								----- In REO and Delinquent -----								----- In Bankruptcy and Delinquent -----							
	Current		31-60 Days		61-90 Days		90 + Days		Current		31-60 Days		61-90 Days		90 + Days		Current		31-60 Days		61-90 Days		90 + Days	
	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance	#	Balance
Total (All Loans)																								
26-Dec-07	0	0	0	0	1	80,787	132	44,252,771	0	0	0	0	0	0	2	644,295	0	0	2	552,000	2	115,660	5	1,297,770
26-Nov-07	0	0	0	0	2	534,990	63	19,631,869	0	0	0	0	0	0	1	52,250	0	0	3	302,717	0	0	1	310,000
25-Oct-07	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	187,000	1	310,000	0	0
25-Sep-07	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	187,000	0	0	0	0	0	0
27-Aug-07	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	99,598	0	0	0	0	0	0

Total (All Loans)																								
26-Dec-07	0.00%	0.00%	0.00%	0.00%	0.03%	0.01%	4.17%	5.21%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.06%	0.08%	0.00%	0.00%	0.06%	0.06%	0.06%	0.01%	0.16%	0.15%
26-Nov-07	0.00%	0.00%	0.00%	0.00%	0.06%	0.06%	1.97%	2.29%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.03%	0.01%	0.00%	0.00%	0.09%	0.04%	0.00%	0.00%	0.03%	0.04%
25-Oct-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%	0.03%	0.02%	0.03%	0.04%	0.00%	0.00%
25-Sep-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%	0.03%	0.02%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
27-Aug-07	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.03%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%



Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-14H

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

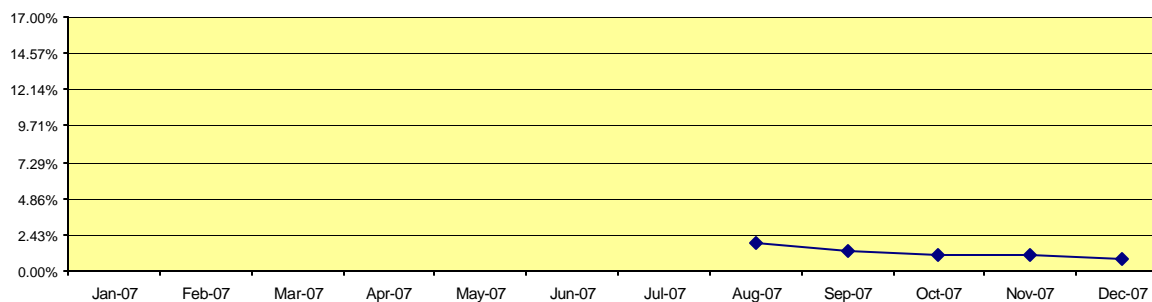
Distribution Date	Ending Pool		Payoffs		Insurance	Substitution	Liquidation	Realized Losses		Remaining Term	Curr Weighted Avg.	
	#	Balance	#	Balance	Proceeds	Proceeds	Proceeds	#	Amount	Life	Coupon	Remit
Total (All Loans)												
26-Dec-07	3,163	849,855,260	36	6,591,234	0.00	0.00	0.00	0	0	352	8.83%	8.34%
26-Nov-07	3,199	856,577,219	35	8,808,445	0.00	0.00	0.00	0	0	353	8.83%	8.35%
25-Oct-07	3,234	865,535,094	47	9,080,633	0.00	0.00	0.00	0	0	354	8.84%	8.36%
25-Sep-07	3,281	874,908,347	58	11,944,460	0.00	0.00	0.00	0	0	355	8.85%	8.37%
27-Aug-07	3,339	887,090,701	77	16,984,603	0.00	0.00	0.00	0	0	356	8.86%	8.38%

**Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-14H**

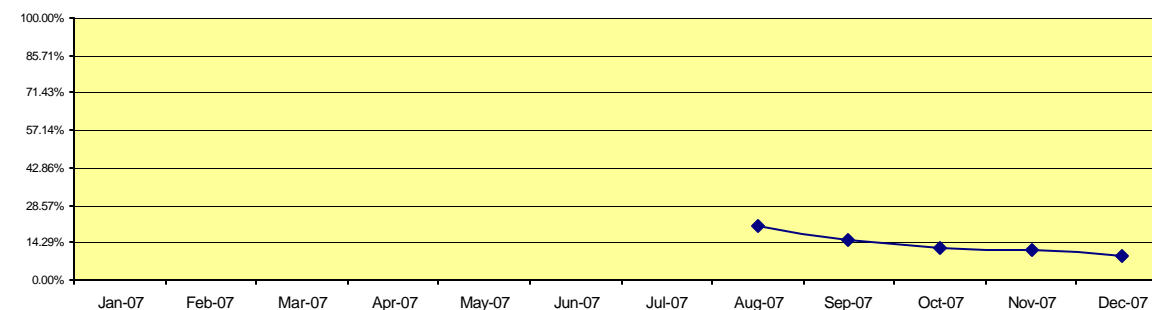
**Distribution Date: 26-Dec-07
Prepayment Summary
Total (All Loans)**

SMM (Single Monthly Mortality)
Total

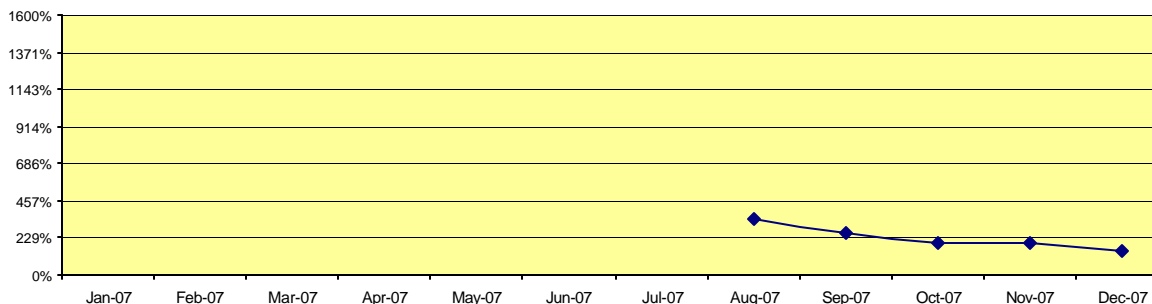
Current Period	0.77%
3-Month Average	0.95%
6-Month Average	1.22%
12-Month Average	1.22%
Average Since Cut-Off	1.22%


CPR (Conditional Prepayment Rate)
Total

Current Period	8.87%
3-Month Average	10.81%
6-Month Average	13.59%
12-Month Average	13.59%
Average Since Cut-Off	13.59%


PSA (Public Securities Association)
Total

Current Period	148%
3-Month Average	180%
6-Month Average	227%
12-Month Average	227%
Average Since Cut-Off	227%



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 2007-14H**

***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
0	to 76,000	326	10.31%	18,590,189	2.19%
76,000	to 107,000	261	8.25%	23,826,893	2.80%
107,000	to 138,000	292	9.23%	35,848,412	4.22%
138,000	to 169,000	301	9.52%	45,768,598	5.39%
169,000	to 200,000	230	7.27%	42,489,035	5.00%
200,000	to 229,000	171	5.41%	36,794,488	4.33%
229,000	to 286,000	343	10.84%	88,084,624	10.36%
286,000	to 343,000	268	8.47%	83,792,367	9.86%
343,000	to 400,000	179	5.66%	66,314,865	7.80%
400,000	to 457,000	253	8.00%	109,605,052	12.90%
457,000	to 515,000	223	7.05%	108,639,722	12.78%
515,000	to 1,257,000	316	9.99%	190,101,016	22.37%
		3,163	100.00%	849,855,260	100.00%

Distribution by Cut-off Principal Balance

Min	Max	Count	% of Total	Balance	% of Total
1,000	to 75,000	345	10.10%	19,252,253	2.13%
75,000	to 105,000	310	9.07%	27,814,096	3.08%
105,000	to 135,000	309	9.05%	37,462,472	4.14%
135,000	to 165,000	322	9.43%	48,336,882	5.35%
165,000	to 195,000	232	6.79%	41,781,941	4.62%
195,000	to 223,000	191	5.59%	39,994,491	4.42%
223,000	to 280,000	364	10.66%	91,599,101	10.13%
280,000	to 337,000	301	8.81%	92,733,215	10.26%
337,000	to 394,000	190	5.56%	69,068,502	7.64%
394,000	to 451,000	257	7.52%	109,723,316	12.13%
451,000	to 510,000	254	7.44%	122,369,469	13.53%
510,000	to 1,259,000	341	9.98%	204,085,728	22.57%
		3,416	100.00%	904,221,466	100.00%

Distribution by Current Mortgage Rate

Min	Max	Count	% of Total	Balance	% of Total
4.75%	to 7.44%	306	9.67%	118,631,900	13.96%
7.44%	to 7.78%	205	6.48%	74,323,748	8.75%
7.78%	to 8.13%	219	6.92%	70,877,547	8.34%
8.13%	to 8.47%	215	6.80%	68,874,050	8.10%
8.47%	to 8.81%	323	10.21%	91,265,000	10.74%
8.81%	to 9.20%	331	10.46%	86,676,551	10.20%
9.20%	to 9.50%	308	9.74%	67,240,570	7.91%
9.50%	to 9.80%	271	8.57%	58,562,293	6.89%
9.80%	to 10.09%	265	8.38%	57,958,987	6.82%
10.09%	to 10.39%	207	6.54%	44,659,776	5.25%
10.39%	to 10.72%	192	6.07%	42,177,854	4.96%
10.72%	to 15.63%	321	10.15%	68,606,983	8.07%
		3,163	100.00%	849,855,260	100.00%

Distribution by Original Mortgage Rate

Min	Max	Count	% of Total	Balance	% of Total
4.75%	to 7.38%	344	10.07%	124,373,692	13.75%
7.38%	to 7.73%	185	5.42%	64,581,602	7.14%
7.73%	to 8.09%	254	7.44%	81,476,767	9.01%
8.09%	to 8.45%	253	7.41%	77,896,036	8.61%
8.45%	to 8.81%	341	9.98%	95,120,832	10.52%
8.81%	to 9.18%	341	9.98%	88,264,691	9.76%
9.18%	to 9.47%	267	7.82%	57,862,815	6.40%
9.47%	to 9.77%	354	10.36%	76,642,634	8.48%
9.77%	to 10.06%	294	8.61%	63,966,997	7.07%
10.06%	to 10.36%	208	6.09%	45,706,262	5.05%
10.36%	to 10.69%	226	6.62%	49,631,828	5.49%
10.69%	to 15.63%	349	10.22%	78,697,308	8.70%
		3,416	100.00%	904,221,466	100.00%



Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-14H

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

Distribution by Product Characteristics (Current)

Product Type	# of Loans	Ending Balance	% of Balance	WAMM	WAC
Adjustable	2,288	708,589,357	83.38%	352.41	8.65%
Fixed 1st Lien	875	141,265,903	16.62%	348.87	9.69%

Total 3,163 849,855,260 100.00%

Distribution by Product Characteristics (Cut-off)

Product Type	# of Loans	Original Principal Balance	% of Balance	WAMM	WAC
Adjustable	2,457	748,526,017	82.78%	360.06	8.66%
Fixed 1st Lien	959	155,695,449	17.22%	357.26	9.75%

Total 3,416 904,221,466 100.00%

Distribution by Property Types (Current)

Property Type	# of Loans	Ending Balance	% of Balance	WAMM	WAC
SF Unattached Dwelling	1,880	486,405,268	57.23%	351.51	8.68%
PUD	509	161,860,168	19.05%	352.82	8.70%
Multifamily	468	120,633,870	14.19%	351.86	9.42%
Condo - Low Facility	292	78,709,153	9.26%	351.98	9.02%
Manufactured Housing	11	1,401,717	0.16%	332.44	9.16%
Other	3	845,084	0.10%	349.83	8.77%

Total 3,163 849,855,260 100.00%

Distribution by Property Types (Cut-off)

Property Type	# of Loans	Ending Balance	% of Balance	WAMM	WAC
SF Unattached Dwelling	2,043	516,305,363	57.10%	359.48	8.69%
PUD	545	173,154,819	19.15%	359.90	8.76%
Multifamily	501	129,576,377	14.33%	359.28	9.46%
Condo - Low Facility	306	82,136,294	9.08%	360.00	9.05%
Manufactured Housing	18	2,203,084	0.24%	360.00	7.25%
Other	3	845,529	0.09%	360.00	8.77%

Total 3,416 904,221,466 100.00%



Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-14H

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	1,630	558,859,887	65.76%	351.66	8.41%	Owner Occupied - Primary Residence	1,729	584,645,722	64.66%	359.62	8.41%
Non-Owner Occupied	1,331	230,061,960	27.07%	352.05	9.72%	Non-Owner Occupied	1,476	255,711,379	28.28%	359.39	9.75%
Owner Occupied - Secondary Residence	202	60,933,414	7.17%	352.43	9.24%	Owner Occupied - Secondary Residence	211	63,864,365	7.06%	360.00	9.24%
Total						Total					
	3,163	849,855,260	100.00%				3,416	904,221,466	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	2,407	631,772,786	74.34%	352.55	9.10%	Purchase	2,619	678,273,553	75.01%	359.78	9.14%
Refinance/Equity Takeout	492	143,747,492	16.91%	349.79	8.14%	Refinance/Equity Takeout	510	147,337,947	16.29%	358.21	8.16%
Refinance/No Cash Out	262	73,983,112	8.71%	349.64	7.77%	Refinance/No Cash Out	284	78,166,536	8.64%	360.39	7.61%
Refinance Investment Property	2	351,870	0.04%	333.50	8.17%	Refinance Investment Property	3	443,431	0.05%	360.00	7.16%
Total						Total					
	3,163	849,855,260	100.00%				3,416	904,221,466	100.00%		



Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-14H

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

Distribution by Originator Concentration > 10% (Current)

Originator	# of Loans	Ending Balance	% of Balance	WAMM	WAC
Unknown	3,163	849,855,260	100.00%	351.82	8.82%

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

Originator	# of Loans	Ending Balance	% of Balance	WAMM	WAC
Unknown	3,416	904,221,466	100.00%	359.58	8.85%

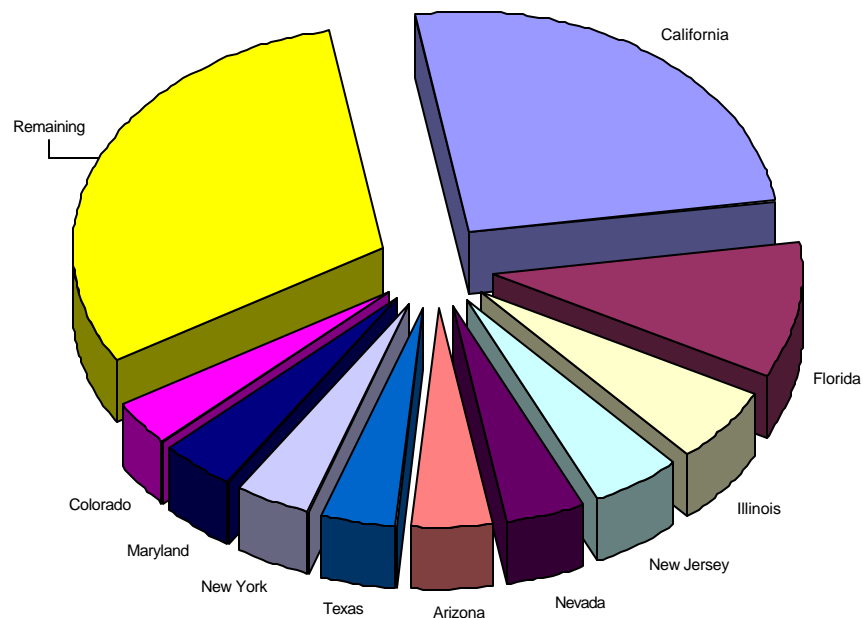
**Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-14H**

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

Top 10 Current State Concentration

Geographic Distribution	# of Loans	Balance ⁽¹⁾	% of Balance	WAMM	WAC
California	471	216,953,941	25.53%	353	7.85%
Florida	311	86,371,778	10.16%	352	9.35%
Illinois	181	45,839,129	5.39%	353	9.47%
New Jersey	122	40,718,798	4.79%	353	9.38%
Nevada	96	35,156,257	4.14%	353	8.70%
Arizona	115	34,304,642	4.04%	352	8.77%
Texas	228	33,837,055	3.98%	350	9.40%
New York	86	33,641,723	3.96%	352	9.08%
Maryland	105	32,929,943	3.87%	353	8.98%
Colorado	113	28,370,926	3.34%	353	8.93%
Remaining	1,335	261,731,067	30.80%	350	9.14%

Top 10 Current State Concentration



Top 10 Original State Concentration

Geographic Distribution	# of Loans	Balance ⁽¹⁾	% of Balance	WAMM	WAC
California	485	222,591,632	24.62%	360	7.89%
Florida	316	88,633,800	9.80%	361	9.32%
Illinois	204	52,597,122	5.82%	360	9.46%
New Jersey	134	44,105,008	4.88%	360	9.40%
Arizona	128	38,016,168	4.20%	360	8.85%
Nevada	103	37,226,254	4.12%	360	8.75%
Texas	239	36,176,653	4.00%	359	9.38%
New York	88	34,557,539	3.82%	359	9.10%
Maryland	110	34,017,329	3.76%	360	9.02%
Colorado	130	32,108,029	3.55%	360	9.00%
Remaining	1,479	284,191,931	31.43%	359	9.13%

⁽¹⁾ Based on Current Period Ending Principal Balance



Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-14H

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
No Realized Losses Reported for the Current Period											
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 2007-14H**

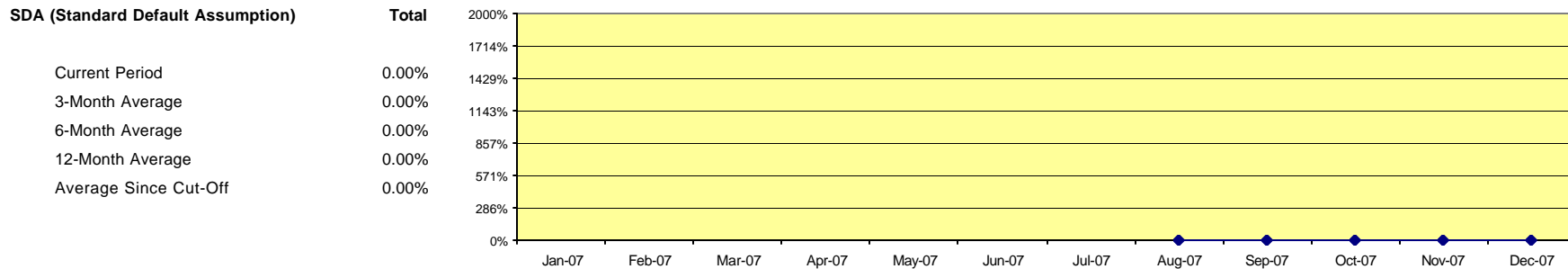
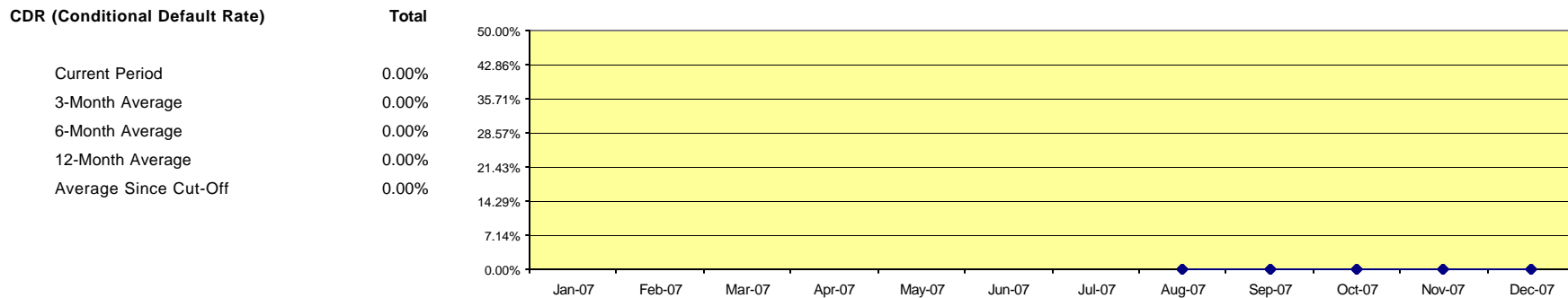
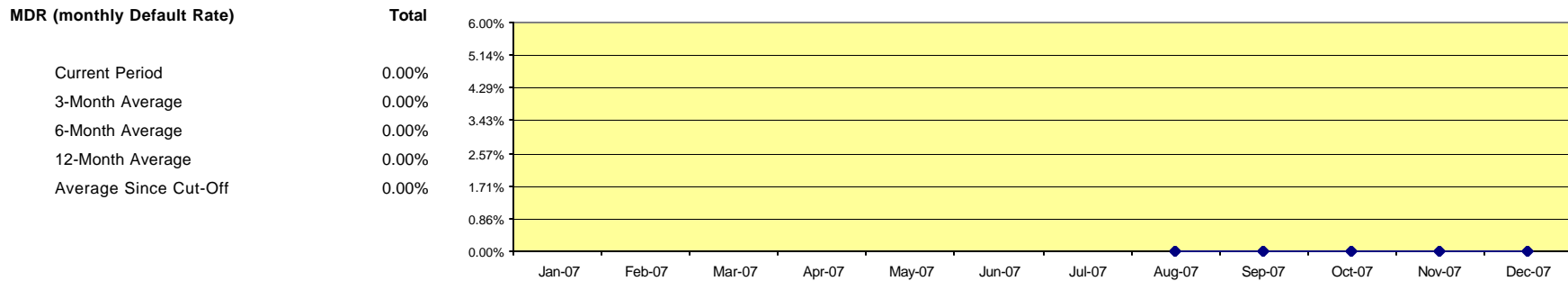
***Distribution Date: 26-Dec-07
Historical Realized Loss Summary
Total (All Loans)***

Distribution Date	----- Current Realized Loss -----				----- Previous Liquidations/Payoffs -----						Realized Loss Adjusted	Cumulative Realized Loss
	Beginning Scheduled Balance	Net Liquidation Proceeds	Realized Loss	Loan Count	Claims on Prior Liquidations		Recovery on Prior Liquidations		(Claims)/Recoveries on Prior Payoffs			
					Amount	Count	Amount	Count	Amount	Count		
26-Dec-07	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
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 2007-14H

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



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



**Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-14H**

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

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

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



**Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-14H**

Distribution Date: 26-Dec-07

Modified Loan Detail

Total (All Loans)

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

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



Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-14H

Distribution Date: 26-Dec-07
Historical Collateral Level REO Report
Total (All Loans)

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
40570269	1-Dec-07	Clarkston	MI	SF Unattached Dwelling	593,512.77	592,045.28	0.00						
40341877	1-Nov-07	Kalamazoo	MI	SF Unattached Dwelling	52,250.00	52,250.00	0.00						
Total					645,762.77	644,295.28	0.00		0.00		0.00	0.00	0.00



Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-14H

Distribution Date: 26-Dec-07
Substitution Detail History

- - - Loans Substituted Into Pool - - -

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

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



Lehman XS Trust
Mortgage Pass-Through Certificates
Series 2007-14H

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

- - - 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>							
