

**Commercial Capital Access One
Series 2**

Payment Date Report

Commercial Capital Access One Series 2

Payment Date: 15-Jan-08

Class	Class Interest Rate	Beginning Balance	Interest Accrual	Interest Payment	Scheduled Principal Payment	Unscheduled Principal Payment	Total Distribution	Ending Balance
A	6.715000%	\$60,197,229.00	\$336,853.66	\$336,853.66	\$502,002.54	\$0.00	\$838,856.20	\$59,695,226.46
I	1200.000000%	\$155,509.90	\$155,509.90	\$155,509.90	\$609.00	\$0.00	\$156,118.90	\$154,900.90
B	6.830000%	\$20,507,885.00	\$116,724.05	\$116,724.05	\$0.00	\$0.00	\$116,724.05	\$20,507,885.00
C	7.010000%	\$33,133,120.00	\$193,552.64	\$193,552.64	\$0.00	\$0.00	\$193,552.64	\$33,133,120.00
D	7.160000%	\$23,669,491.00	\$141,227.96	\$141,227.96	\$0.00	\$0.00	\$141,227.96	\$23,669,491.00
E	7.810000%	\$3,153,120.00	\$20,521.56	\$20,521.56	\$0.00	\$0.00	\$20,521.56	\$3,153,120.00
F	7.810000%	\$10,264,827.00	\$66,806.92	\$66,806.92	\$0.00	\$0.00	\$66,806.92	\$10,264,827.00
G	7.810000%	\$3,158,408.00	\$20,555.97	\$20,555.97	\$0.00	\$0.00	\$20,555.97	\$3,158,408.00
		\$154,239,589.90	\$1,051,752.66	\$1,051,752.66	\$502,611.54	\$0.00	\$1,554,364.20	\$153,736,978.36

Class	Cusip	Priority	Principal Type	Interest Type
A	20162FAA6	Senior	Sequential	Fixed
I	20162FAB4	Senior	Sequential	Fixed
B	20162FAC2	Subordinate	Sequential	Fixed
C	20162FAD0	Subordinate	Sequential	Fixed
D	20162FAE8	Subordinate	Sequential	Fixed
E	N/A	Subordinate	Pro Rata	Fixed
F	N/A	Subordinate	Pro Rata	Fixed
G	N/A	Subordinate	Pro Rata	Fixed

Payments per Bond Denomination

Commercial Capital Access One Series 2

Payment Date: 15-Jan-08

Class	Original Balance	Original % of Pool	Integral Denomination	Record Date	Amounts Per Individual Security				Losses	Ending Balance	Remaining Principal Factor
					Interest Accrual	Interest Payment	Principal Payment	Principal Payment			
A	\$216,100,730.00	69.64%	\$1,000.00	December-07	1.55878076	1.55878076	2.32300253	\$0.00	\$59,695,226.46	0.27623797	
I	\$326,025.00	0.11%	\$1,000.00	December-07	476.9876584	476.98765837	1.86795764	\$0.00	\$154,900.90	0.47511970	
B	\$20,507,885.00	6.61%	\$1,000.00	December-07	5.69166667	5.69166667	0.00000000	\$0.00	\$20,507,885.00	1.00000000	
C	\$33,133,120.00	10.68%	\$1,000.00	December-07	5.84166667	5.84166667	0.00000000	\$0.00	\$33,133,120.00	1.00000000	
D	\$23,669,491.00	7.63%	\$1,000.00	December-07	5.96666667	5.96666667	0.00000000	\$0.00	\$23,669,491.00	1.00000000	
E	\$3,153,120.00	1.02%	\$1,000.00	December-07	6.50833333	6.50833333	0.00000000	\$0.00	\$3,153,120.00	1.00000000	
F	\$10,264,827.00	3.31%	\$1,000.00	December-07	6.50833333	6.50833333	0.00000000	\$0.00	\$10,264,827.00	1.00000000	
G	\$3,158,408.00	1.02%	\$1,000.00	December-07	6.50833333	6.50833333	0.00000000	\$0.00	\$3,158,408.00	1.00000000	
	\$310,313,606.00								\$153,736,978.36		

**Commercial Capital Access One
Series 2**

Monthly Remittance Report

Commercial Capital Access One Series 2

Payment Date: 15-Jan-08

Collateral Proceeds Account:

Beginning Balance:	\$0.00		
<u>Deposits:</u>		<u>Withdrawals:</u>	
Principal	\$502,611.54	Principal Distribution	\$502,611.54
Interest (net of all Servicing and Trustee Fees)	\$1,077,298.32	Interest Payments	\$1,051,752.66
		Surplus	\$25,545.67
	\$1,579,909.87		\$1,579,909.87
		Ending Balance	\$0.00

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Credit Enhancement Summary
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Surplus and Guaranty

Type	Purpose	Initial Coverage		Beginning Period Coverage		Current Period		Ending Period Coverage	
		%	\$	%	\$	Adjustments	Losses	%	\$
Surplus Balance*		7.00%	22,103,587	13.18%	20,895,516	0.00	(0)	13.22%	20,895,516

Sun America Limited Guaranty

Sun America Loans Only

Type	Purpose	Initial Coverage		Beginning Period Coverage		Current Period		Sun Loans	Ending Period Coverage	
		%	\$	%	\$	Adjustments	Losses	Principal Balance	%	\$
Limited Guaranty Amount		8.06%	14,290,065	9.75%	6,935,221	0.00	0.00	70,876,489	9.78%	6,935,221

Principal Distribution Amount

	Total Distribution
Surplus	\$25,545.67

Number of Outstanding Mortgage Loans 0
Scheduled Ending Principal Balance of Mortgage Loans \$158,056,139

Delinquency Statistics

	# of Loans	Current Balance	% of Current Balance
30 Days	1	\$2,789,652	1.76%
60 Days	0	\$0	0.00%
90 + days	0	\$0	0.00%
F/C	0	\$0	0.00%
REO	0	\$0	0.00%
	1	\$2,789,652	1.76%

Servicing Advances \$772,743.26
Non-Recoverable Advances on Delinquencies : \$0

* includes Classes E, F, and G which were issued from the Surplus Balance Amount. See Institutional Offering Memorandum and Series Supplement for complete details.