

**Commercial Capital Access One
Series 2**

Payment Date Report

Commercial Capital Access One Series 2

Payment Date: 15-May-08

Class	Class Interest Rate	Beginning Balance	Interest Accrual	Interest Payment	Scheduled Principal Payment	Unscheduled Principal Payment	Total Distribution	Ending Balance
A	6.715000%	\$58,164,652.65	\$325,479.70	\$325,479.70	\$517,813.76	\$0.00	\$843,293.46	\$57,646,838.89
I	1200.000000%	\$153,044.46	\$153,044.46	\$153,044.46	\$628.13	\$0.00	\$153,672.59	\$152,416.33
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
		\$152,204,548.11	\$1,037,913.26	\$1,037,913.26	\$518,441.89	\$0.00	\$1,556,355.15	\$151,686,106.22

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-May-08

Amounts Per Individual Security

Class	Original Balance	Original % of Pool	Integral Denomination	Record Date	Interest Accrual	Interest Payment	Principal Payment	Losses
A	\$216,100,730.00	69.64%	\$1,000.00	April-08	1.50614809	1.50614809	2.39616848	\$0.00
I	\$326,025.00	0.11%	\$1,000.00	April-08	469.4255345	469.42553446	1.92664337	\$0.00
B	\$20,507,885.00	6.61%	\$1,000.00	April-08	5.69166667	5.69166667	0.00000000	\$0.00
C	\$33,133,120.00	10.68%	\$1,000.00	April-08	5.84166667	5.84166667	0.00000000	\$0.00
D	\$23,669,491.00	7.63%	\$1,000.00	April-08	5.96666667	5.96666667	0.00000000	\$0.00
E	\$3,153,120.00	1.02%	\$1,000.00	April-08	6.50833333	6.50833333	0.00000000	\$0.00
F	\$10,264,827.00	3.31%	\$1,000.00	April-08	6.50833333	6.50833333	0.00000000	\$0.00
G	\$3,158,408.00	1.02%	\$1,000.00	April-08	6.50833333	6.50833333	0.00000000	\$0.00
	\$310,313,606.00							

**Commercial Capital Access One
Series 2**

Monthly Remittance Report
Commercial Capital Access One Series 2
Payment Date: 15-May-08

Collateral Proceeds Account:

Beginning Balance:	\$0.00	
<u>Deposits:</u>		<u>Withdrawals:</u>
Principal	\$518,441.89	Principal Distribution
Interest (net of all Servicing and Trustee Fees)	\$1,064,190.66	Interest Payments
		Surplus
	\$1,582,632.55	
		Ending Balance

**Commercial Capital Access One
Series 2**

Credit Enhancement Summary
Commercial Capital Access One Series 2

Payment Date: 15-May-08

Surplus and Guaranty

Type	Purpose	Initial Coverage		Beginning Period Coverage		Adjustments	Current Period Losses	Ending Period Cov
		%	\$	%	\$	\$	\$	%
Surplus Balance*		7.00%	22,103,587	13.35%	20,895,516	0.00	0	13.39%

Sun America Limited Guaranty

Sun America Loans Only

Type	Purpose	Initial Coverage		Beginning Period Coverage		Adjustments	Current Period Losses	Sun Loans Principal Balance
		%	\$	%	\$	\$	\$	\$
Limited Guaranty Amount		8.06%	14,290,065	9.88%	6,935,221	0.00	0.00	69,985,804

Principal Distribution Amount

	Total Distribution
Surplus	\$26,277.40

Number of Outstanding Mortgage Loans	64
Scheduled Ending Principal Balance of Mortgage Loans	\$156,005,267

Delinquency Statistics

	# of Loans	Current Balance	% of Current Balance
30 Days	1	\$1,783,101	1.14%
60 Days	0	\$0	0.00%
90 + days	0	\$0	0.00%
F/C	0	\$0	0.00%
REO	0	\$0	0.00%
	1	\$1,783,101	1.14%

Servicing Advances	\$778,505.98
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.