

**Commercial Capital Access One
Series 2**

Payment Date Report

Commercial Capital Access One Series 2

Payment Date: 15-Jan-07

Class	Class Interest Rate	Beginning Balance	Interest Accrual	Interest Payment ⁽¹⁾	Scheduled Principal Payment	Unscheduled Principal Payment	Total Distribution	Ending Balance
A	6.715000%	\$79,134,424.02	\$442,823.05	\$451,841.43	\$487,995.41	\$0.00	\$939,836.84	\$78,646,428.61
I	1200.000000%	\$178,582.45	\$178,582.45	\$181,645.56	\$592.96	\$0.00	\$182,238.52	\$177,989.49
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
		\$173,199,857.47	\$1,180,794.60	\$1,192,876.09	\$488,588.37	\$0.00	\$1,681,464.46	\$172,711,269.10

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-07

Class	Original Balance	Original % of Pool	Integral				Interest			Losses	Ending Balance	Remaining Principal Factor
			Denomination	Record Date	Interest Accrual	Payment	Principal Payment	Principal Payment				
A	\$216,100,730.00	69.64%	\$1,000.00	December-06	2.04915110	2.09088342	2.25818493	\$0.00	\$78,646,428.61	0.36393412		
I	\$326,025.00	0.11%	\$1,000.00	December-06	547.7569306	557.15224483	1.81875918	\$0.00	\$177,989.49	0.54593817		
B	\$20,507,885.00	6.61%	\$1,000.00	December-06	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-06	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-06	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-06	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-06	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-06	6.50833333	6.50833333	0.00000000	\$0.00	\$3,158,408.00	1.00000000		
	\$310,313,606.00								\$172,711,269.10			

**Commercial Capital Access One
Series 2**

Monthly Remittance Report

Commercial Capital Access One Series 2

Payment Date: 15-Jan-07

Collateral Proceeds Account:

Beginning Balance:	\$0.00		
<u>Deposits:</u>		<u>Withdrawals:</u>	
Principal	\$488,588.37	Principal Distribution	\$488,588.37
Interest (net of all Servicing and Trustee Fees)	\$1,222,670.31	Interest Payments	\$1,192,876.09
SunAmerica Guarantee Payment	\$0.00	Surplus	\$29,794.22
	\$1,711,258.68		\$1,711,258.68
		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		Adjustments	Current Period	Ending Period Coverage	
		%	\$	%	\$	\$	\$	%	\$
Surplus Balance*		7.00%	22,103,587	12.12%	21,605,151	0.00	0.00	12.16%	21,605,151

Sun America Limited Guaranty

Type	Purpose	Initial Coverage		Beginning Period Coverage		Adjustments	Current Period	Sun Loans	Ending Period Coverage	
		%	\$	%	\$	\$	\$	Principal Balance	%	\$
Limited Guaranty Amount		8.06%	14,290,065	9.43%	6,935,221	0.00	0.00	73,355,667	9.45%	6,935,221

Principal Distribution Amount

	Total Distribution
Surplus	\$29,794.22

Number of Outstanding Mortgage Loans	74
Scheduled Ending Principal Balance of Mortgage Loan	\$177,740,065

Delinquency Statistics

	# of Loans	Current Balance	% of Current Balance
30 Days	2	\$3,170,228	1.78%
60 Days	0	\$0	0.00%
90 + days	1	\$3,161,085	1.78%
F/C	0	\$0	0.00%
REO	0	\$0	0.00%
	3	\$6,331,313	3.56%

Servicing Advances	\$735,041.76
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.

(1) Additional interest reflects Yield Maintenance premium from loan 800021 which liquidated November 2004.