

**Commercial Capital Access One
Series 2**

Payment Date Report

Commercial Capital Access One Series 2

Paym 15-May-07

Classes	Class Interest Rate	Beginning Balance	Interest Accrual	Interest Payment ⁽¹⁾	Scheduled Principal Payment	Unscheduled Principal Payment	Total Distribution	Ending Balance
A	6.715000%	\$74,712,853.85	\$418,080.68	\$427,005.87	\$470,512.64	\$0.00	\$897,518.51	\$74,242,341.21
I	1200.000000%	\$173,114.05	\$173,114.05	\$176,142.53	\$570.36	\$0.00	\$176,712.88	\$172,543.69
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
		\$168,772,818.90	\$1,150,583.82	\$1,162,537.49	\$471,083.00	\$0.00	\$1,633,620.49	\$168,301,735.90

Classes	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

Paym 15-May-07

Amounts Per Individual Security

Classes	Original Balance	Original % of Pool	Integral Denomination	Record Date	Interest Accrual	Interest Payment	Principal Payment	Losses	Ending Balance	Remaining Principal Factor
A	\$216,100,730.00	69.64%	\$1,000.00	April-07	1.93465648	1.97595754	2.17728392	\$0.00	\$74,242,341.21	0.34355433
I	\$326,025.00	0.11%	\$1,000.00	April-07	530.9839784	540.27306386	1.74942945	\$0.00	\$172,543.69	0.52923455
B	\$20,507,885.00	6.61%	\$1,000.00	April-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	April-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	April-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	April-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	April-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	April-07	6.50833333	6.50833333	0.00000000	\$0.00	\$3,158,408.00	1.00000000
	\$310,313,606.00								\$168,301,735.90	

**Commercial Capital Access One
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Monthly Remittance Report

Commercial Capital Access One Series 2

Paym 15-May-07

Collateral Proceeds Account:

Beginning Balance:	\$0.00		
<u>Deposits:</u>		<u>Withdrawals:</u>	
Principal	\$471,083.00	Principal Distribution	\$471,083.00
Interest (net of all Servicing and Trustee Fees)	\$1,189,091.90	Interest Payments	\$1,162,537.49
		Surplus	\$26,554.41
	\$1,660,174.90		\$1,660,174.90
		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	12.09%	20,919,270	0.00	23,976	12.10%	20,895,293

Sun America Limited Guaranty

	Type	Purpose	Initial Coverage		Beginning Period Coverage		Current Period		Sun Loans	Ending Period Coverage	
			%	\$	%	\$	Adjustments	Losses	Principal Balance	%	\$
Limited Guaranty Amoi			8.06%	14,290,065	9.53%	6,935,221	0.00	0.00	72,558,856	9.56%	6,935,221

Principal Distribution Amount

	Total Distribution
Surplus	\$26,554.41

Number of Outstanding Mortgage Loans	76
Scheduled Ending Principal Balance of Mo	\$172,620,674

Delinquency Statistics

	# of Loans	Current Balance	% of Current Balance
30 Da	0	\$0	0.00%
60 Da	0	\$0	0.00%
90 +	0	\$0	0.00%
F/C	0	\$0	0.00%
REO	0	\$0	0.00%
	0	\$0	0.00%

Servicing Advances	\$688,001.67
Non-Recoverable Advances on Delinquenc	\$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.