

**Commercial Capital Access One
Series 2**

Payment Date Report

Commercial Capital Access One Series 2

Pay 15-May-06

Class	Interest Rate	Beginning Balance	Interest Accrual	Interest Payment ⁽¹⁾	Scheduled Principal Payment	Unscheduled Principal Payment	Total Distribution	Ending Balance
A	6.715000%	\$98,993,047.46	\$553,948.59	\$563,134.69	\$493,452.46	\$0.00	\$1,056,587.15	\$98,499,595.00
I	1200.000000%	\$199,019.47	\$199,019.47	\$202,146.84	\$593.30	\$0.00	\$202,740.14	\$198,426.17
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
		\$193,078,917.93	\$1,312,357.16	\$1,324,670.62	\$494,045.76	\$0.00	\$1,818,716.39	\$192,584,872.17

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

Pay 15-May-06

Amounts Per Individual Security

Class	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-06	2.56338141	2.60588980	2.28343727	\$0.00	\$98,499,595.00	0.45580408
I	\$326,025.00	0.11%	\$1,000.00	April-06	610.44236900	620.03478029	1.81980555	\$0.00	\$198,426.17	0.60862256
B	\$20,507,885.00	6.61%	\$1,000.00	April-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	April-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	April-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	April-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	April-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	April-06	6.50833333	6.50833333	0.00000000	\$0.00	\$3,158,408.00	1.00000000
									\$310,313,606.00	\$192,584,872.17

**Commercial Capital Access One
Series 2**

Monthly Remittance Report

Commercial Capital Access One Series 2

Pay 15-May-06

Collateral Proceeds Account:

Beginning Balance: \$0.00

Deposits:

Principal \$494,045.76

Interest (net of all Servicing and Trustee Fees) \$1,354,648.09

Liquidation fee (Loan 423000) \$0.00

Yield Maintenance \$0.00

\$1,848,693.86

Withdrawals:

Principal Distribution \$494,045.76

Interest Payments \$1,324,670.62

Surplus \$29,977.47

Prepaid Principal to Defeasance Acct \$0.00

\$1,848,693.86

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	10.91%	21,605,151	0.00	0.00	10.93%	21,605,151

Sun America Limited Guaranty

Type	Purpose	Initial Coverage		Beginning Period Coverage		Current Period		Sun Loans Principal Balance	Ending Period Coverage	
		%	\$	%	\$	Adjustments	Losses		%	\$
Limited Guaranty Amou		8.06%	14,290,065	9.25%	8,000,537	0.00	0.00	86,296,322	9.27%	8,000,537

Principal Distribution Amount

	Total Distribution
Surplus	\$29,977.47

Number of Outstanding Mortgage Loans 74
Scheduled Ending Principal Balance of Mortgage \$197,613,668

Delinquency Statistics

	# of Loans	Current Balance	% of Current Balance
30 L	0	\$0	0.00%
60 L	0	\$0	0.00%
90 +	2	\$8,733,846	4.42%
F/C	0	\$0	0.00%
REC	0	\$0	0.00%
	2	\$8,733,846	4.42%

Servicing Advances \$680,301.42
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.