

**Commercial Capital Access One
Series 3**

Payment Date Report

Commercial Capital Access One Series 3

Payment Date: 15-Jan-08

Class	Class Interest Rate	Beginning Balance	Interest Accrual	Interest Payment	Scheduled Principal Payment	Unscheduled Principal Payment	Losses	Total Distribution	Ending Balance
3A-1	6.298%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3A-2	6.615%	\$93,682,409.38	\$516,424.28	\$516,424.28	\$544,608.66	\$0.00	\$0.00	\$1,061,032.94	\$93,137,800.72
3X	2268.534%	\$100,000.00	\$189,044.49	\$189,044.49	\$0.00	\$0.00	\$0.00	\$189,044.49	\$100,000.00
3B	6.653%	\$45,535,000.00	\$252,453.63	\$252,453.63	\$0.00	\$0.00	\$0.00	\$252,453.63	\$45,535,000.00
3C	6.997%	\$43,367,000.00	\$252,865.75	\$252,865.75	\$0.00	\$0.00	\$0.00	\$252,865.75	\$43,367,000.00
3D	7.706%	\$19,516,000.00	\$125,326.24	\$125,326.24	\$0.00	\$0.00	\$0.00	\$125,326.24	\$19,516,000.00
3E	7.706%	\$6,505,000.00	\$41,773.27	\$41,773.27	\$0.00	\$0.00	\$0.00	\$41,773.27	\$6,505,000.00
3F	5.500%	\$10,841,000.00	\$49,687.92	\$49,687.92	\$0.00	\$0.00	\$0.00	\$49,687.92	\$10,841,000.00
3G	5.500%	\$9,938,252.78	\$45,550.33	\$34,822.57	\$0.00	\$0.00	\$90,000.00	\$34,822.57	\$9,848,252.78
3H	5.500%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$229,484,662.16	\$1,473,125.90	\$1,462,398.14	\$544,608.66	\$0.00	\$90,000.00	\$2,007,006.80	\$228,850,053.50

Class	Cusip	Priority	Principal Type	Interest Type
3A-1	20162F AF5	Senior	Sequential	Fixed
3A-2	20162F AG3	Senior	Sequential	Fixed
3X	20162F AH1	Senior	Sequential	Variable
3B	20162F AJ7	Subordinate	Sequential	Fixed
3C	20162F AK4	Subordinate	Sequential	Fixed
3D	20162F AL2	Subordinate	Sequential	WANR
3E	20162F AM0	Subordinate	Sequential	WANR
3F	20162F AN8	Subordinate	Sequential	Fixed
3G	20162F AP3	Subordinate	Sequential	Fixed
3H	20162F AQ1	Subordinate	Sequential	Fixed

Payments per Bond Denomination

Commercial Capital Access One Series 3

Payment Date: 15-Jan-08

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
3A-1	\$72,500,000.00	16.72%	\$1,000.00	December-07	0.00000000	0.00000000	0.00000000	\$0.00	\$0.00	0.00000000
3A-2	\$200,612,000.00	46.26%	\$1,000.00	December-07	2.57424422	2.57424422	2.71473621	\$0.00	\$93,137,800.72	0.46426834
3X	\$100,000.00	0.02%	\$1,000.00	December-07	1890.44492517	1890.44492517	0.00000000	\$0.00	\$100,000.00	1.00000000
3B	\$45,535,000.00	10.50%	\$1,000.00	December-07	5.54416667	5.54416667	0.00000000	\$0.00	\$45,535,000.00	1.00000000
3C	\$43,367,000.00	10.00%	\$1,000.00	December-07	5.83083333	5.83083333	0.00000000	\$0.00	\$43,367,000.00	1.00000000
3D	\$19,516,000.00	4.50%	\$1,000.00	December-07	6.42171757	6.42171757	0.00000000	\$0.00	\$19,516,000.00	1.00000000
3E	\$6,505,000.00	1.50%	\$1,000.00	December-07	6.42171714	6.42171714	0.00000000	\$0.00	\$6,505,000.00	1.00000000
3F	\$10,841,000.00	2.50%	\$1,000.00	December-07	4.58333333	4.58333333	0.00000000	\$0.00	\$10,841,000.00	1.00000000
3G	\$17,347,000.00	4.00%	\$1,000.00	December-07	2.62583301	2.00741138	0.00000000	\$90,000.00	\$9,848,252.78	0.56772080
3H	\$17,347,476.63	4.00%	\$1,000.00	December-07	0.00000000	0.00000000	0.00000000	\$0.00	\$0.00	0.00000000
	\$433,670,476.63								\$228,850,053.50	

**Commercial Capital Access One
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Monthly Remittance Report
Commercial Capital Access One Series 3
Payment Date: 15-Jan-08

Collateral Proceeds Account:

Beginning Balance:	\$0.00		
<u>Deposits:</u>		<u>Withdrawals:</u>	
Principal	\$634,608.66	Principal Distribution	\$544,608.66
Interest (net of all Servicing and Trustee Fees)	\$1,462,398.14	Interest Payments	\$1,462,398.14
Principal Loss (Loan#190000)	(\$90,000.00)	Residual Distribution	\$0.00
	\$2,007,006.80		
			\$2,007,006.80
		Ending Balance	\$0.00

**Commercial Capital Access One
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Credit Enhancement Summary

Commercial Capital Access One Series 3

Payment Date: 15-Jan-08

Subordination and Guaranty

Type	Purpose	Initial Coverage		Beginning Period Coverage		Adjustments	Current Period	Ending Period Coverage	
		%	\$	%	\$		Losses	%	\$
Subordination Balance*		37.00%	160,458,476.63	59.13%	135,702,252.78	0.00	90,000.00	59.26%	135,612,252.78

Sun America Limited Guaranty

Sun America Loans Only

Type	Purpose	Initial Coverage		Beginning Period Coverage		Adjustments	Current Period	Sun Loans	Ending Period Coverage	
		%	\$	%	\$		Losses	Principal Balance	%	\$
Limited Guaranty Amount		10.06%	14,448,710	11.84%	9,164,840	0.00	0.00	77,179,494.30	11.87%	9,164,840

Residual Distribution Amount

	Total Distribution
Residual	\$0.00

Number of Outstanding Mortgage Loans 82
Scheduled Ending Principal Balance of Mortgage Loans \$228,850,053

Delinquency Statistics

	# of Loans	Current Balance	% of Current Balance
30 Days	0	\$0	0.00%
60 Days	0	\$0	0.00%
90 + Days	1	\$1,379,233	0.60%
F/C	0	\$0	0.00%
REO	0	\$0	0.00%
	1	\$1,379,233	0.60%

Servicing Advances 743,861

Non-Recoverable Advances on Delinquencies :

* includes Classes B, C, E, F, and G