

**Commercial Capital Access One
Series 3**

Monthly Remittance Report

Commercial Capital Access One Series 3

Payment Date: 15-May-08

Collateral Proceeds Account:

Beginning Balance:	\$0.00		
<u>Deposits:</u>		<u>Withdrawals:</u>	
Principal	\$652,996.55	Principal Distribution	\$532
Interest (net of all Servicing and Trustee Fees)	\$1,446,056.52	Interest Payments	\$1,446
Principal Loss (Loan#190000)	(\$120,000.00)	Residual Distribution	
	\$1,979,053.07		\$1,979
		Ending Balance	

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Credit Enhancement Summary

Commercial Capital Access One Series 3

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Subordination and Guaranty

Type	Purpose	Initial Coverage		Beginning Period Coverage		Adjustments	Current Period		Ending Period Coverage	
		%	\$	%	\$		\$	\$	%	\$
Subordination Balance*		37.00%	160,458,476.63	59.64%	135,342,252.78	0.00	120,000.00	59.76%	135,222,222.22	

Sun America Limited Guaranty

Sun America Loans Only

Type	Purpose	Initial Coverage		Beginning Period Coverage		Adjustments	Current Period		Sun Loans	Endin
		%	\$	%	\$		\$	\$	%	
Limited Guaranty Amount		10.06%	14,448,710	11.97%	9,164,840	0.00	0.00	76,377,754.78	12.00%	

Residual Distribution Amount

	Total Distribution
Residual	\$0.00

Number of Outstanding Mortgage Loans 82
Scheduled Ending Principal Balance of Mortgage Loans \$226,263,858

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	0.61%
F/C	0	\$0	0.00%
REO	0	\$0	0.00%
	1	\$1,379,233	0.61%

Servicing Advances 1,057,618

Non-Recoverable Advances on Delinquencies :

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