

**Commercial Capital Access One
Series 2**

Payment Date Report

Commercial Capital Access One Series 2

Payment Date: 15-May-01

Class	Class Interest Rate	Beginning Balance	Interest Accrual	Interest Payment	Scheduled	Unscheduled	Total Distribution	Ending Balance
					Principal Payment	Principal Payment		
A	6.715000%	\$203,431,118.16	\$1,138,366.63	\$1,138,366.63	\$373,254.49	\$0.00	\$1,511,621.12	\$203,057,863.67
I	1200.000000%	\$311,113.34	\$311,113.34	\$311,113.34	\$436.14	\$0.00	\$311,549.48	\$310,677.20
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
		\$297,629,082.50	\$2,008,869.07	\$2,008,869.07	\$373,690.63	\$0.00	\$2,382,559.70	\$297,255,391.87

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-May-01

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	May-01	5.26775931	5.26775931	1.72722457	\$0.00	\$203,057,863.67	0.93964451
I	\$326,025.00	0.11%	\$1,000.00	May-01	954.26221915	954.26221915	1.33775017	\$0.00	\$310,677.20	0.95292447
B	\$20,507,885.00	6.61%	\$1,000.00	May-01	5.69166667	5.69166667	0.00000000	\$0.00	\$20,507,885.00	1.00000000
C	\$33,133,120.00	10.68%	\$1,000.00	May-01	5.84166667	5.84166667	0.00000000	\$0.00	\$33,133,120.00	1.00000000
D	\$23,669,491.00	7.63%	\$1,000.00	May-01	5.96666667	5.96666667	0.00000000	\$0.00	\$23,669,491.00	1.00000000
E	\$3,153,120.00	1.02%	\$1,000.00	May-01	6.50833333	6.50833333	0.00000000	\$0.00	\$3,153,120.00	1.00000000
F	\$10,264,827.00	3.31%	\$1,000.00	May-01	6.50833333	6.50833333	0.00000000	\$0.00	\$10,264,827.00	1.00000000
G	\$3,158,408.00	1.02%	\$1,000.00	May-01	6.50833333	6.50833333	0.00000000	\$0.00	\$3,158,408.00	1.00000000
	\$310,313,606.00								\$297,255,391.87	

**Commercial Capital Access One
Series 2**

Monthly Remittance Report

Commercial Capital Access One Series 2

Payment Date: 15-May-01

Collateral Proceeds Account:

Beginning Balance:	\$0.00		
<u>Deposits:</u>		<u>Withdrawals:</u>	
Principal	\$373,690.63	Principal Distribution	\$373,690.63
Interest (net of all Servicing and Trustee Fees)	\$2,044,867.53	Interest Payments	\$2,008,869.07
		Surplus	\$35,998.46
	\$2,418,558.16		\$2,418,558.16
		Ending Balance	\$0.00

**Commercial Capital Access One
Series 2**

Credit Enhancement Summary

Commercial Capital Access One Series 2

Payment Date: 15-May-01

Surplus and Guaranty

Type	Purpose	Initial Coverage		Beginning Period Coverage		Current Period		Ending Period Coverage	
		%	\$	%	\$	Adjustments	Losses	%	\$
Surplus Balance*		7.00%	22,103,587	7.29%	22,103,587	0.00	0.00	7.30%	22,103,587

Sun America Limited Guaranty

Sun America Loans Only

Type	Purpose	Initial Coverage		Beginning Period Coverage		Current Period		Sun Loans		Ending Period Coverage	
		%	\$	%	\$	Adjustments	Losses	Principal Balance	%	\$	
Limited Guaranty Amount		8.06%	14,290,065	8.36%	14,290,065	0.00	0.00	170,495,707	8.38%	14,290,065	

Principal Distribution Amount

	Total Distribution
Surplus	\$35,998.46

Number of Outstanding Mortgage Loans	92
Scheduled Ending Principal Balance of Mortgage Loans	\$302,782,668

Delinquency Statistics

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

Advances on Delinquencies :	\$0
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.