

**Commercial Capital Access One  
Series 2**

**Payment Date Report**

Commercial Capital Access One Series 2

Payment Date: 15-Dec-04

Class	Class Interest Rate	Beginning Balance	Interest Accrual	Interest Payment	Scheduled	Unscheduled	Total Distribution	Ending Balance
					Principal Payment	Principal Payment		
A	6.715000%	\$119,769,457.05	\$670,209.92	\$670,209.92	\$451,489.28	\$0.00	\$1,121,699.20	\$119,317,967.77
I	1200.000000%	\$221,888.88	\$221,888.88	\$221,888.88	\$539.99	\$0.00	\$222,428.87	\$221,348.89
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
		\$213,878,196.93	\$1,451,487.89	\$1,451,487.89	\$452,029.27	\$0.00	\$1,903,517.16	\$213,426,167.66

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-Dec-04

Class	Original Balance	Original % of Pool	Integral Denomination	Record Date	Amounts Per Individual Security				Losses	Ending Balance	Remaining Principal Factor
					Interest Accrual	Interest Payment	Principal Payment				
A	\$216,100,730.00	69.64%	\$1,000.00	December-04	3.10137740	3.10137740	2.08925384	\$0.00	\$119,317,967.77	0.55214051	
I	\$326,025.00	0.11%	\$1,000.00	December-04	680.58854382	680.58854382	1.65628403	\$0.00	\$221,348.89	0.67893226	
B	\$20,507,885.00	6.61%	\$1,000.00	December-04	5.69166667	5.69166667	0.00000000	\$0.00	\$20,507,885.00	1.00000000	
C	\$33,133,120.00	10.68%	\$1,000.00	December-04	5.84166667	5.84166667	0.00000000	\$0.00	\$33,133,120.00	1.00000000	
D	\$23,669,491.00	7.63%	\$1,000.00	December-04	5.96666667	5.96666667	0.00000000	\$0.00	\$23,669,491.00	1.00000000	
E	\$3,153,120.00	1.02%	\$1,000.00	December-04	6.50833333	6.50833333	0.00000000	\$0.00	\$3,153,120.00	1.00000000	
F	\$10,264,827.00	3.31%	\$1,000.00	December-04	6.50833333	6.50833333	0.00000000	\$0.00	\$10,264,827.00	1.00000000	
G	\$3,158,408.00	1.02%	\$1,000.00	December-04	6.50833333	6.50833333	0.00000000	\$0.00	\$3,158,408.00	1.00000000	
									\$310,313,606.00	\$213,426,167.66	

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**Monthly Remittance Report**

Commercial Capital Access One Series 2

Payment Date: 15-Dec-04

**Collateral Proceeds Account:**

Beginning Balance:	\$0.00
<b><u>Deposits:</u></b>	
Principal	\$452,029.28
Interest (net of all Servicing and Trustee Fees)	\$1,486,463.71
	<b>\$1,938,493.00</b>

**Withdrawals:**

Principal Distribution	\$452,029.27
Interest Payments	\$1,451,487.89
Surplus	\$34,975.83
	<b>\$1,938,492.99</b>
<b>Ending Balance</b>	<b>\$0.00</b>

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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	10.07%	22,103,587	0.00	0.00	10.10%	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	6.02%	10,230,507	1,873,345.87	0.00	100,617,308	8.31%	8,357,161	

**Principal Distribution Amount**

	Total Distribution
Surplus	\$34,975.83

Number of Outstanding Mortgage Loans	76
Scheduled Ending Principal Balance of Mortgage Loans	\$218,953,400 8.36%

**Delinquency Statistics**

	# of Loans	Current Balance	% of Current Balance
30 Days	0	\$0	0.00%
60 Days	0	\$0	0.00%
90 + days	2	\$5,944,576	2.71%
F/C	0	\$0	0.00%
REO	0	\$0	0.00%
	2	\$5,944,576	2.71%

Advances on Delinquencies :	\$51,846.69
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.