J.P. Morgan Mortgage Acquisition Corporation, Series 2006-FRE1

April 27, 2009

Table of Contents

IF THERE ARE ANY QUESTIONS OR PROBLEMS WITH THIS STATEMENT, PLEASE CONTACT THE ADMINISTRATOR LISTED BELOW:
Erica Walsh
The Bank of New York Mellon Corporation - Structured Finance
101 Barclay, 4th Floor West
New York, New York 10007
Tel: (212) 815-8123 / Fax: (212) 815-3910
Email: erica.walsh@bnymellon.com

THE BANK OF NEW YORK MELLON

J.P. Morgan Mortgage Acquisition Corporation, Series 2006-FRE1

April 27, 2009

DISTRIBUTION IN DOLLARS

CLASS	ORIGINAL FACE VALUE	BEGINNING PRINCIPAL BALANCE	PRINCIPAL	INTEREST	TOTAL	REALIZED LOSSES	DEFERRED INTEREST	ENDING PRINCIPAL BALANCE
A1	279,696,000.00	62,765,618.61	1,506,938.01	43,194.67	1,550,132.68	0.00	0.00	61,258,680.60
A2	203,526,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A3	248,661,000.00	89,844,958.72	4,675,603.88	58,541.02	4,734,144.90	0.00	0.00	85,169,354.84
A4	25,395,000.00	25,395,000.00	0.00	18,871.21	18,871.21	0.00	0.00	25,395,000.00
M1	40,496,000.00	40,496,000.00	0.00	33,799.45	33,799.45	0.00	0.00	40,496,000.00
M2	36,953,000.00	36,953,000.00	0.00	31,857.01	31,857.01	0.00	0.00	36,953,000.00
M3	22,273,000.00	22,273,000.00	0.00	19,405.32	19,405.32	0.00	0.00	22,273,000.00
M4	20,248,000.00	20,248,000.00	0.00	19,308.99	19,308.99	0.00	0.00	20,248,000.00
M5	17,717,000.00	17,717,000.00	0.00	17,544.02	17,544.02	0.00	0.00	17,717,000.00
M6	16,198,000.00	16,198,000.00	0.00	17,670.70	17,670.70	0.00	0.00	16,198,000.00
M7	15,692,000.00	15,692,000.00	0.00	25,449.10	25,449.10	0.00	0.00	15,692,000.00
M8	14,174,000.00	14,174,000.00	0.00	25,581.89	25,581.89	0.00	0.00	14,174,000.00
M9	11,136,000.00	7,440,909.17	0.00	19,559.24	19,559.24	4,542,614.35	0.00	2,898,294.82
M10	12,149,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
M11	10,630,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
P	100.00	100.00	0.00	0.00	0.00	0.00	0.00	100.00
R	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTALS	974,944,100.00	369,197,586.50	6,182,541.89	330,782.62	6,513,324.51	4,542,614.35	0.00	358,472,430.26

CLASS	ORIGINAL FACE VALUE	BEGINNING NOTIONAL BALANCE	PRINCIPAL	INTEREST	TOTAL	REALIZED LOSSES	DEFERRED INTEREST	ENDING NOTIONAL BALANCE
C	1,011,827,945.48	369,197,486.45	0.00	0.00	0.00	0.00	0.00	358,472,330.21

J.P. Morgan Mortgage Acquisition Corporation, Series 2006-FRE1

April 27, 2009

FACTOR INFORMATION PER $1000 OF ORIGINAL FACE

CLASS	CUSIP	BEGINNING PRINCIPAL	PRINCIPAL	INTEREST	TOTAL	ENDING PRINCIPAL	CURRENT PASS-THRU RATE
A1	46626LFX3	224.40656502	5.38777104	0.15443435	5.54220539	219.01879398	0.750753%
A2	46626LFK1	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.000000%
A3	46626LFL9	361.31503823	18.80312506	0.23542502	19.03855007	342.51191317	0.710813%
A4	46626LFM7	1,000.00000000	0.00000000	0.74310731	0.74310731	1,000.00000000	0.810663%
M1	46626LFN5	1,000.00000000	0.00000000	0.83463675	0.83463675	1,000.00000000	0.910513%
M2	46626LFP0	1,000.00000000	0.00000000	0.86209536	0.86209536	1,000.00000000	0.940468%
M3	46626LFQ8	1,000.00000000	0.00000000	0.87124860	0.87124860	1,000.00000000	0.950453%
M4	46626LFR6	1,000.00000000	0.00000000	0.95362456	0.95362456	1,000.00000000	1.040318%
M5	46626LFS4	1,000.00000000	0.00000000	0.99023650	0.99023650	1,000.00000000	1.080258%
M6	46626LFT2	1,000.00000000	0.00000000	1.09091863	1.09091863	1,000.00000000	1.190093%
M7	46626LFU9	1,000.00000000	0.00000000	1.62178817	1.62178817	1,000.00000000	1.769223%
M8	46626LFV7	1,000.00000000	0.00000000	1.80484620	1.80484620	1,000.00000000	1.968923%
M9	46626LFW5	668.18509070	0.00000000	1.75639727	1.75639727	260.26354346	2.867574%
M10	46626LFY1	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.000000%
M11	46626LFZ8	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.000000%
P	N/A	1,000.00000000	0.00000000	0.00000000	0.00000000	1,000.00000000	0.000000%
TOTALS		378.68590261	6.34143218	0.33928368	6.68071586	367.68511165	

CLASS	CUSIP	BEGINNING NOTIONAL	PRINCIPAL	INTEREST	TOTAL	ENDING NOTIONAL	CURRENT PASS-THRU RATE
C	N/A	364.88168576	0.00000000	0.00000000	0.00000000	354.28190318	0.000000%

J.P. Morgan Mortgage Acquisition Corporation, Series 2006-FRE1

April 27, 2009

Dates:

Record Date	04/24/09
Determination Date	04/15/09
Distribution Date	04/27/09

Advance Reporting

	Group 1	Group 2	Total
Current Advances	0.00	0.00	0.00
Aggregate Advances	0.00	0.00	0.00

Trigger Event	YES
TEST I - Trigger Event Occurrence (Effective February 2009)	YES
(Is Delinquency Percentage > 31.75% of Senior Enhancement Percentage ?)	
Delinquency Percentage	47.07478%
31.75% of Senior Enhancement Percentage	16.39671%
OR	
TEST II - Trigger Event Occurrence (Effective February 2008)	YES
(Are Cumulative Realized Losses as % of Original Loan Bal > Required Cumulative Loss % ?)	
Cumulative Realized Losses as % of Original Loan Bal	10.92350%
Required Cumulative Loss %	3.87500%

O/C Reporting

Targeted Overcollateralization Amount	37,437,633.98
Ending Overcollateralization Amount	0.00
Ending Overcollateralization Deficiency	37,437,633.98
Overcollateralization Release Amount	0.00
Monthly Excess Interest	1,648,279.35
Payment to Class C	0.00

J.P. Morgan Mortgage Acquisition Corporation, Series 2006-FRE1

April 27, 2009

Certificate Interest Carryforward Detail

	Interest Carryforward Balance	Current Interest Carryforward Amount	Interest Carryforward Paid	Remaining Interest Carryforward Amount
Class A1	0.00	0.00	0.00	0.00
Class A2	0.00	0.00	0.00	0.00
Class A3	0.00	0.00	0.00	0.00
Class A4	0.00	0.00	0.00	0.00
Class M1	0.00	0.00	0.00	0.00
Class M2	0.00	0.00	0.00	0.00
Class M3	0.00	0.00	0.00	0.00
Class M4	0.00	0.00	0.00	0.00
Class M5	0.00	0.00	0.00	0.00
Class M6	0.00	0.00	0.00	0.00
Class M7	0.00	0.00	0.00	0.00
Class M8	0.00	0.00	0.00	0.00
Class M9	0.00	0.00	0.00	0.00
Class M10	0.00	0.00	0.00	0.00
Class M11	0.00	0.00	0.00	0.00

J.P. Morgan Mortgage Acquisition Corporation, Series 2006-FRE1

April 27, 2009

Swap Account:

Net Swap Payment Due	86,209.22
Net Swap Payment Paid	86,209.22
Net Swap Receipt Due	0.00
Beginning Balance	1,000.00
Additions to the Swap Account	86,209.22
Withdrawals from the Swap Account	86,209.22
Ending Balance	1,000.00
Extraordinary Trust Fund Expenses	0.00
Extraordinary Trust Fund Expenses Group 1	0.00
Extraordinary Trust Fund Expenses Group 2	0.00
Basis Risk Reserve Fund Account:	
Beginning Balance	0.00
Additions to the Basis Risk Reserve Fund	0.00
Divident Earnings on the Basis Risk Reserve Fund	0.00
Withdrawals from the Basis Risk Reserve Fund	0.00
Ending Balance	0.00

Interest Accrual Period:

Start Date	March 25, 2009
End Date	April 27, 2009
Number of Days in Accrual Period	33

J.P. Morgan Mortgage Acquisition Corporation, Series 2006-FRE1

April 27, 2009

Basis Risk Certificate Interest Carryover

	Current Certificate Interest Carryover Amount	Certificate Interest Carryover Amount Paid	Remaining Certificate Interest Carryover Amount
Class A1	0.00	0.00	0.00
Class A2	0.00	0.00	0.00
Class A3	0.00	0.00	0.00
Class A4	0.00	0.00	0.00
Class M1	0.00	0.00	0.00
Class M2	0.00	0.00	0.00
Class M3	0.00	0.00	0.00
Class M4	0.00	0.00	0.00
Class M5	0.00	0.00	0.00
Class M6	0.00	0.00	0.00
Class M7	0.00	0.00	3,583.94
Class M8	0.00	0.00	7,853.97
Class M9	0.00	0.00	71,658.01
Class M10	0.00	0.00	95,458.68
Class M11	0.00	0.00	83,523.40

Non Supported Interest Shortfall

	Prepayment Interest Shortfalls	Relief Act Interest Shortfalls
Class A1	0.00	64.86
Class A2	0.00	0.00
Class A3	0.00	87.91
Class A4	0.00	28.34
Class M1	0.00	50.75
Class M2	0.00	47.84
Class M3	0.00	29.14
Class M4	0.00	28.99
Class M5	0.00	26.34
Class M6	0.00	26.53
Class M7	0.00	38.21
Class M8	0.00	38.41
Class M9	0.00	29.37
Class M10	0.00	0.00
Class M11	0.00	0.00
Class C	0.00	0.00

J.P. Morgan Mortgage Acquisition Corporation, Series 2006-FRE1

April 27, 2009

Deferred Certificate Amounts

	Previous Deferred Amounts	Current Deferred Amounts	Deferred Amounts Paid	Remaining Deferred Amounts
Class M1	0.00	0.00	0.00	0.00
Class M2	0.00	0.00	0.00	0.00
Class M3	0.00	0.00	0.00	0.00
Class M4	0.00	0.00	0.00	0.00
Class M5	0.00	0.00	0.00	0.00
Class M6	0.00	0.00	0.00	0.00
Class M7	0.00	0.00	0.00	0.00
Class M8	0.00	0.00	0.00	0.00
Class M9	3,695,090.83	4,542,614.35	0.00	8,237,705.18
Class M10	12,149,000.00	0.00	0.00	12,149,000.00
Class M11	10,630,000.00	0.00	0.00	10,630,000.00

Available Net Funds Cap to Libor Certificates 5.879491

One-Month LIBOR for Such Distribution Date 0.521880

PASS THROUGH RATE

	LIBOR Certificates Uncapped Pass Through Rate for Current Distribution Date	LIBOR Certificates Uncapped Pass Through Rate for Next Distribution Date
Class A1	0.751880	0.667500
Class A2	0.591880	0.507500
Class A3	0.711880	0.627500
Class A4	0.811880	0.727500
Class M1	0.911880	0.827500
Class M2	0.941880	0.857500
Class M3	0.951880	0.867500
Class M4	1.041880	0.957500
Class M5	1.081880	0.997500
Class M6	1.191880	1.107500
Class M7	1.771880	1.687500
Class M8	1.971880	1.887500
Class M9	2.871880	2.787500
Class M10	3.021880	2.937500
Class M11	3.021880	2.937500

Deal Code:	JPM06FRE1
Distribution Date:	04/25/2009
Pay Date:	04/27/2009

JP MPORGAN MORTGAGE ACQUISITION TRUST ASSET BACKED PASS THROUGH CERTIFICATES
2006-FRE1

Table of Contents

Deal Code: JPM06FRE1
Distribution Date: 04/25/2009
Pay Date: 04/27/2009

JP MPORGAN MORTGAGE ACQUISITION TRUST ASSET BACKED PASS THROUGH CERTIFICATES
2006-FRE1

Collateral Information - Summary — Total

Interest Collections	
Scheduled Interest	2,232,543.17
Prepay Interest Excess / Shortfall	0.00
Interest Adjustment	0.00
Servicer Provided Fee (DAD)	0.00
Servicer Stop Advance	0.00
Total Interest Collected	**2,232,543.17**

Fee Summary	
Servicer Fee (1)	150,378.24
Servicer Fee (2)	0.00
Trustee Fee	0.00
Primary Mortgage Insurance Fee	0.00
Other Fees	6,153.28
Total Fees	**156,531.52**
Total Fees (Withheld)	**150,378.23**

Other Interest Adjustment	
Relief Act (Soldiers _Sailors)	(496.71)
Servicer Compensating Int Deduct	0.00
DAD Fees	0.00
Loan Modification ARM	(688.16)
Late Fees	0.00
Legal Fees	0.00
Lender Paid Mortgage Insurance	0.00
Pool Level Servicer Fee	0.00
Pre-Securitization Int. Arrearage	0.00
Loan Modification Loss	0.00
Modification Adjustment	(9,555.50)
NonRecoverable Servicer Advance	0.00
Total Other Interest Adjust.	**(10,740.37)**

Summary	
(+) Total Principal Collected	10,725,156.24
(-) Total Losses	6,190,893.70
(+) Total Interest Collected	2,232,543.17
(+) Total Other Interest Adjust. Collected	(10,740.37)
(-) Total Fees (Withheld)	150,378.23
(+) Prepayment Penalty	0.00
Total Available Funds from Collection	**6,605,687.11**

Summary	Balance	Count
Beginning Pool	369,197,486.50	1,702
Scheduled Principal	334,910.97	
UnScheduled Principal	10,390,245.27	
Ending Pool	358,472,330.26	1,651

Characteristics	
Weighted Average Coupon Rate (WAC)	7.4524916
Weighted Average Net Rate (NetWAC)	6.9324916
Weighted Average Remaining Term	318

Advances by Servicer	
Current P and I	0.00
Outstanding P and I	0.00

Other Considerations for Losses	
Balance Due Trust	10,021,906.18
Net Liquidation Proceeds	3,853,721.56
Recovered Delinquency	0.00
Delinquency Advances	0.00

Scheduled Principal	
Scheduled Principal	334,910.97
Total Scheduled Principal	**334,910.97**

UnScheduled Principal	
(+) Curtailments	13,365.33
(+) Curtailment Adjustment	(303,365.95)
(+) Principal Payoff	10,680,245.89
(+) Principal Adjustment	0.00
(-) Negative Amortization	0.00
(+) Servicer Stop Advance	0.00
Total UnScheduled Principal	**10,390,245.27**

Losses	
(+) Initial (Current) Loss	6,168,184.62
(+) Non-Recoverable Advances	50,688.29
(+) Subsequent Loss	39,107.86
(-) Subsequent Gain	67,087.07
Total Losses	**6,190,893.70**
Cumulative Losses	**110,527,027.32**

Principal Payoff	Balance	Count
Bankruptcy	0.00	0
Discount	0.00	0
Foreclosure	0.00	0
Insurance	0.00	0
Liquidation	9,431,656.29	45
Prepay In Full	1,248,589.60	6
REO Disposal	0.00	0
Repurchase	0.00	0
Others	0.00	0
Total Principal Payoff	**10,680,245.89**	**51**

Deal Code:	JPM06FRE1
Distribution Date:	04/25/2009
Pay Date:	04/27/2009

JP MPORGAN MORTGAGE ACQUISITION TRUST ASSET BACKED PASS THROUGH CERTIFICATES
2006-FRE1

Collateral Information - Summary — Group 1

Interest Collections	
Scheduled Interest	835,814.25
Prepay Interest Excess / Shortfall	0.00
Interest Adjustment	0.00
Servicer Provided Fee (DAD)	0.00
Servicer Stop Advance	0.00
Total Interest Collected	**835,814.25**

Fee Summary	
Servicer Fee (1)	55,444.20
Servicer Fee (2)	0.00
Trustee Fee	0.00
Primary Mortgage Insurance Fee	0.00
Other Fees	2,272.29
Total Fees	**57,716.49**
Total Fees (Withheld)	**55,444.20**

Other Interest Adjustment	
Relief Act (Soldiers _Sailors)	(297.53)
Servicer Compensating Int Deduct	0.00
DAD Fees	0.00
Loan Modification ARM	0.00
Late Fees	0.00
Legal Fees	0.00
Lender Paid Mortgage Insurance	0.00
Pool Level Servicer Fee	0.00
Pre-Securitization Int. Arrearage	0.00
Loan Modification Loss	0.00
Modification Adjustment	(1,417.97)
NonRecoverable Servicer Advance	0.00
Total Other Interest Adjust.	**(1,715.50)**

Summary	
(+) Total Principal Collected	2,596,651.78
(-) Total Losses	1,491,466.78
(+) Total Interest Collected	835,814.25
(+) Total Other Interest Adjust. Collected	(1,715.50)
(-) Total Fees (Withheld)	55,444.20
(+) Prepayment Penalty	0.00
Total Available Funds from Collection	**1,883,839.55**

Summary	Balance	Count
Beginning Pool	136,337,454.08	752
Scheduled Principal	126,434.41	
UnScheduled Principal	2,470,217.37	
Ending Pool	133,740,802.30	734

Characteristics	
Weighted Average Coupon Rate (WAC)	7.5756175
Weighted Average Net Rate (NetWAC)	7.0556175
Weighted Average Remaining Term	318

Advances by Servicer	
Current P and I	0.00
Outstanding P and I	0.00

Other Considerations for Losses	
Balance Due Trust	2,179,538.99
Net Liquidation Proceeds	758,165.14
Recovered Delinquency	0.00
Delinquency Advances	0.00

Scheduled Principal	
Scheduled Principal	126,434.41
Total Scheduled Principal	**126,434.41**

UnScheduled Principal	
(+) Curtailments	5,274.94
(+) Curtailment Adjustment	(47,787.39)
(+) Principal Payoff	2,512,729.82
(+) Principal Adjustment	0.00
(-) Negative Amortization	0.00
(+) Servicer Stop Advance	0.00
Total UnScheduled Principal	**2,470,217.37**

Losses	
(+) Initial (Current) Loss	1,421,373.85
(+) Non-Recoverable Advances	46,948.98
(+) Subsequent Loss	24,221.23
(-) Subsequent Gain	1,077.28
Total Losses	**1,491,466.78**
Cumulative Losses	**37,162,809.14**

Principal Payoff	Balance	Count
Bankruptcy	0.00	0
Discount	0.00	0
Foreclosure	0.00	0
Insurance	0.00	0
Liquidation	2,179,538.99	15
Prepay In Full	333,190.83	3
REO Disposal	0.00	0
Repurchase	0.00	0
Others	0.00	0
Total Principal Payoff	**2,512,729.82**	**18**

JP MPORGAN MORTGAGE ACQUISITION TRUST ASSET BACKED PASS THROUGH CERTIFICATES 2006-FRE1

Collateral Information - Summary — Group 2

Interest Collections	
Scheduled Interest	1,396,728.92
Prepay Interest Excess / Shortfall	0.00
Interest Adjustment	0.00
Servicer Provided Fee (DAD)	0.00
Servicer Stop Advance	0.00
Total Interest Collected	**1,396,728.92**

Fee Summary	
Servicer Fee (1)	94,934.04
Servicer Fee (2)	0.00
Trustee Fee	0.00
Primary Mortgage Insurance Fee	0.00
Other Fees	3,880.99
Total Fees	**98,815.03**
Total Fees (Withheld)	**94,934.03**

Other Interest Adjustment	
Relief Act (Soldiers _Sailors)	(199.18)
Servicer Compensating Int Deduct	0.00
DAD Fees	0.00
Loan Modification ARM	(688.16)
Late Fees	0.00
Legal Fees	0.00
Lender Paid Mortgage Insurance	0.00
Pool Level Servicer Fee	0.00
Pre-Securitization Int. Arrearage	0.00
Loan Modification Loss	0.00
Modification Adjustment	(8,137.53)
NonRecoverable Servicer Advance	0.00
Total Other Interest Adjust.	**(9,024.87)**

Summary	
(+) Total Principal Collected	8,128,504.46
(-) Total Losses	4,699,426.92
(+) Total Interest Collected	1,396,728.92
(+) Total Other Interest Adjust. Collected	(9,024.87)
(-) Total Fees (Withheld)	94,934.03
(+) Prepayment Penalty	0.00
Total Available Funds from Collection	**4,721,847.56**

Summary	Balance	Count
Beginning Pool	232,860,032.42	950
Scheduled Principal	208,476.56	
UnScheduled Principal	7,920,027.90	
Ending Pool	224,731,527.96	917

Characteristics	
Weighted Average Coupon Rate (WAC)	7.3804024
Weighted Average Net Rate (NetWAC)	6.8604024
Weighted Average Remaining Term	318

Advances by Servicer	
Current P and I	0.00
Outstanding P and I	0.00

Other Considerations for Losses	
Balance Due Trust	7,842,367.19
Net Liquidation Proceeds	3,095,556.42
Recovered Delinquency	0.00
Delinquency Advances	0.00

Scheduled Principal	
Scheduled Principal	208,476.56
Total Scheduled Principal	**208,476.56**

UnScheduled Principal	
(+) Curtailments	8,090.39
(+) Curtailment Adjustment	(255,578.56)
(+) Principal Payoff	8,167,516.07
(+) Principal Adjustment	0.00
(-) Negative Amortization	0.00
(+) Servicer Stop Advance	0.00
Total UnScheduled Principal	**7,920,027.90**

Losses	
(+) Initial (Current) Loss	4,746,810.77
(+) Non-Recoverable Advances	3,739.31
(+) Subsequent Loss	14,886.63
(-) Subsequent Gain	66,009.79
Total Losses	**4,699,426.92**
Cumulative Losses	**73,364,218.18**

Principal Payoff	Balance	Count
Bankruptcy	0.00	0
Discount	0.00	0
Foreclosure	0.00	0
Insurance	0.00	0
Liquidation	7,252,117.30	30
Prepay In Full	915,398.77	3
REO Disposal	0.00	0
Repurchase	0.00	0
Others	0.00	0
Total Principal Payoff	**8,167,516.07**	**33**

Deal Code: JPM06FRE1
Distribution Date: 04/25/2009
Pay Date: 04/27/2009

JP MPORGAN MORTGAGE ACQUISITION TRUST ASSET BACKED PASS THROUGH CERTIFICATES
2006-FRE1

Pipeline Snapshot

Distribution	Delinquencies			Loan Status			Cumulative Losses		Other		
	Payment 1	Payment 2	Payment 3+	Foreclosure	REO	Bankruptcy	Amount	Percent	Pool Factor	CPR	CDR
Mar 2008	7.20%	5.79%	32.64%	19.59%	9.77%	2.92%	40,161,963.19	8.25%	0.4809059	10.95802%	13.94268%
Apr 2008	7.17%	4.70%	35.12%	21.06%	9.00%	3.58%	47,083,946.32	10.02%	0.4645060	20.85660%	28.92670%
May 2008	4.79%	4.97%	37.00%	23.14%	8.59%	3.77%	52,474,210.85	11.47%	0.4521924	15.98512%	22.22034%
Jun 2008	5.08%	2.69%	38.90%	24.81%	8.22%	3.20%	57,615,706.92	12.88%	0.4422362	11.47822%	19.12522%
Jul 2008	6.15%	3.10%	39.13%	25.26%	8.19%	2.70%	62,517,373.73	14.29%	0.4323833	12.04076%	20.55333%
Aug 2008	5.59%	3.38%	40.32%	24.53%	8.11%	2.63%	67,156,383.59	15.67%	0.4235469	10.38939%	17.74191%
Sep 2008	5.94%	3.28%	40.34%	25.89%	7.31%	2.74%	72,526,659.95	17.30%	0.4144255	9.45426%	20.38511%
Oct 2008	6.22%	2.74%	40.40%	26.87%	6.68%	2.93%	78,186,552.68	19.11%	0.4044524	11.12709%	23.60946%
Nov 2008	6.43%	3.73%	38.83%	26.89%	6.64%	2.70%	85,323,157.66	21.36%	0.3947509	6.66972%	25.65834%
Dec 2008	6.92%	3.88%	39.13%	28.47%	6.76%	2.41%	89,991,961.53	23.05%	0.3859348	11.16798%	20.78993%
Jan 2009	8.15%	3.68%	40.68%	28.26%	6.86%	3.02%	94,811,872.37	24.75%	0.3786666	6.56399%	18.41362%
Feb 2009	7.35%	3.99%	41.93%	29.17%	7.47%	2.86%	98,799,490.81	26.18%	0.3730351	4.22823%	15.89823%
Mar 2009	8.04%	3.37%	43.17%	28.10%	7.37%	3.22%	104,336,133.62	28.26%	0.3648817	7.30554%	21.85026%
Apr 2009	8.04%	2.97%	43.58%	29.14%	6.33%	3.26%	110,527,027.32	30.83%	0.3542819	12.83774%	28.12518%

Percentages of Ending Scheduled Balance

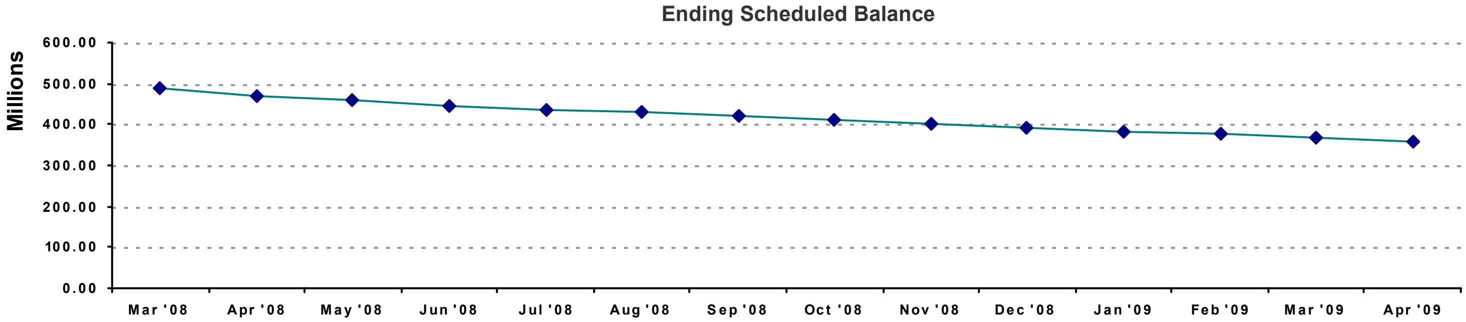
Calculation Methodology:

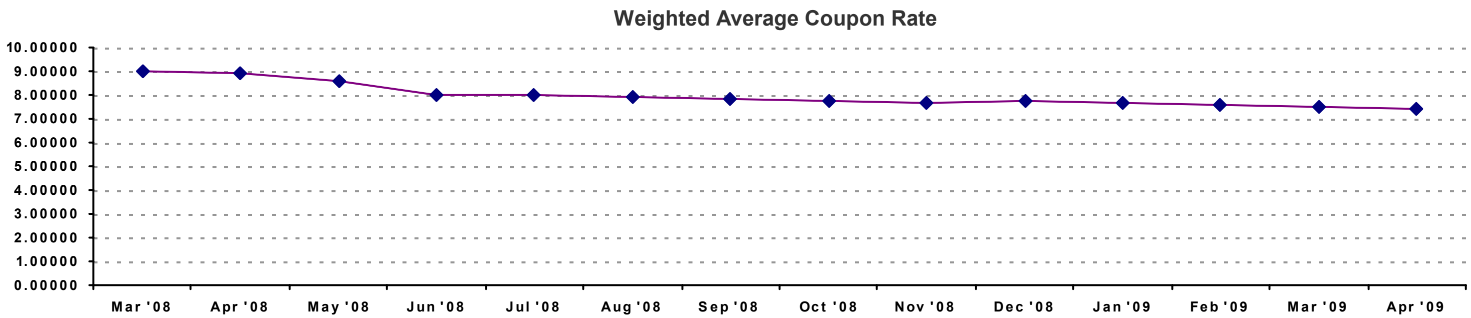
MDR	- Monthly Default Rate	Balance Due Trust / Beginning Scheduled Balance
CDR	- Conditional Default Rate	1 - ((1 - MDR) ^ 12)
SMM	- Single Month Mortality Rate	(All Prepayments + Repurchases - Gross Losses) / (Beginning Scheduled Balance - Scheduled Principal)
CPR	- Conditional Prepayment Rate	1 - ((1 - SMM) ^ 12)
WAS	- Weighted Average Seasoning	sum((Original Term - Remaining Term) * (Current Scheduled Balance / Deal Scheduled Principal Balance))
PSA	- PSA Standard Prepayment Model	100 * CPR / (0.2 * min(30, WAS))

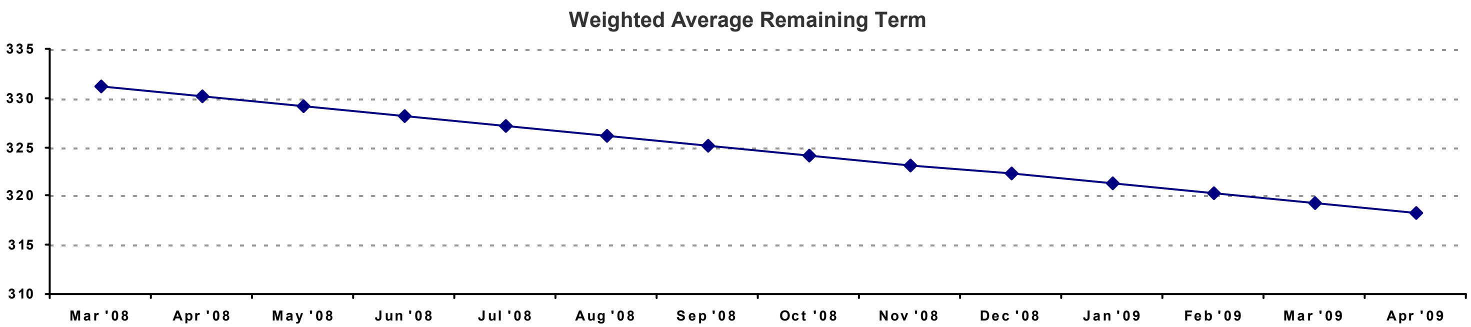
Deal Code:	JPM06FRE1
Distribution Date:	04/25/2009
Pay Date:	04/27/2009

JP MPORGAN MORTGAGE ACQUISITION TRUST ASSET BACKED PASS THROUGH CERTIFICATES
2006-FRE1

General Trends - Total





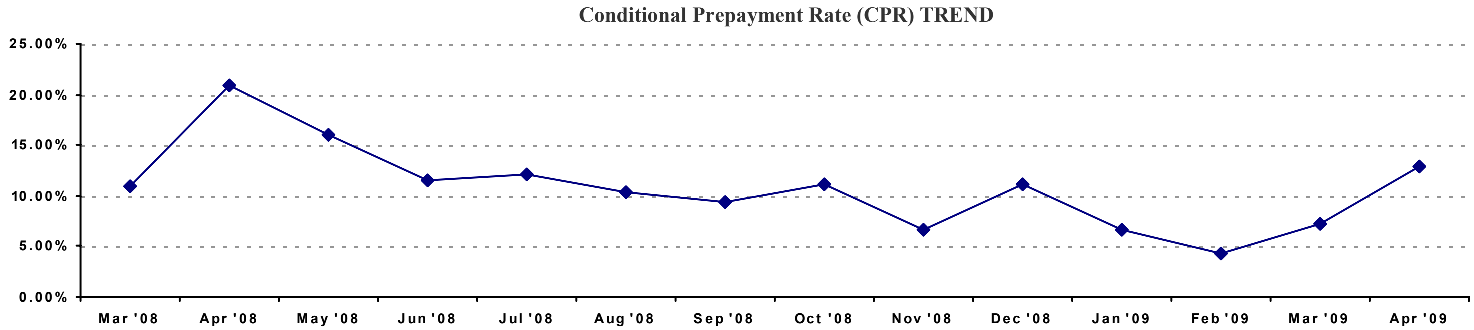


Deal Code: JPM06FRE1
Distribution Date: 04/25/2009
Pay Date: 04/27/2009

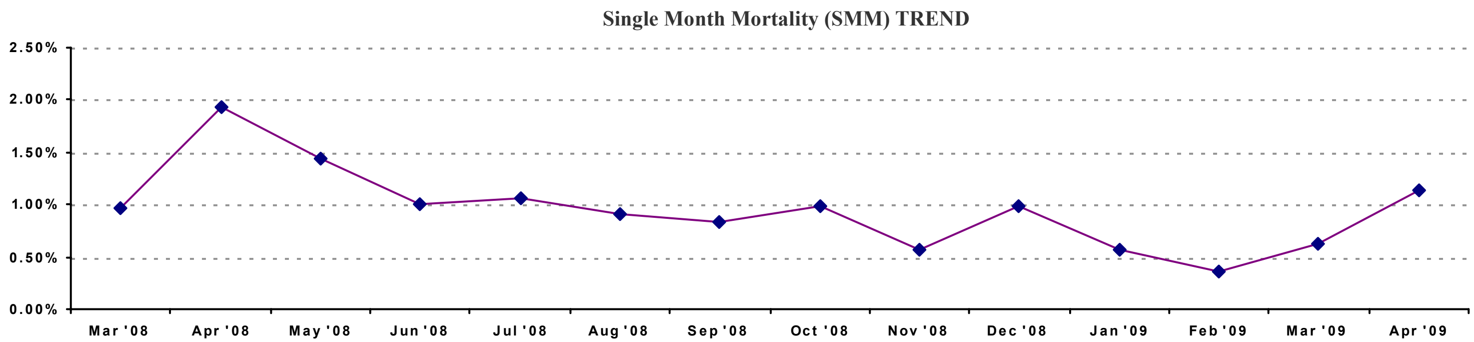
JP MPORGAN MORTGAGE ACQUISITION TRUST ASSET BACKED PASS THROUGH CERTIFICATES
2006-FRE1

Prepayments - Rates

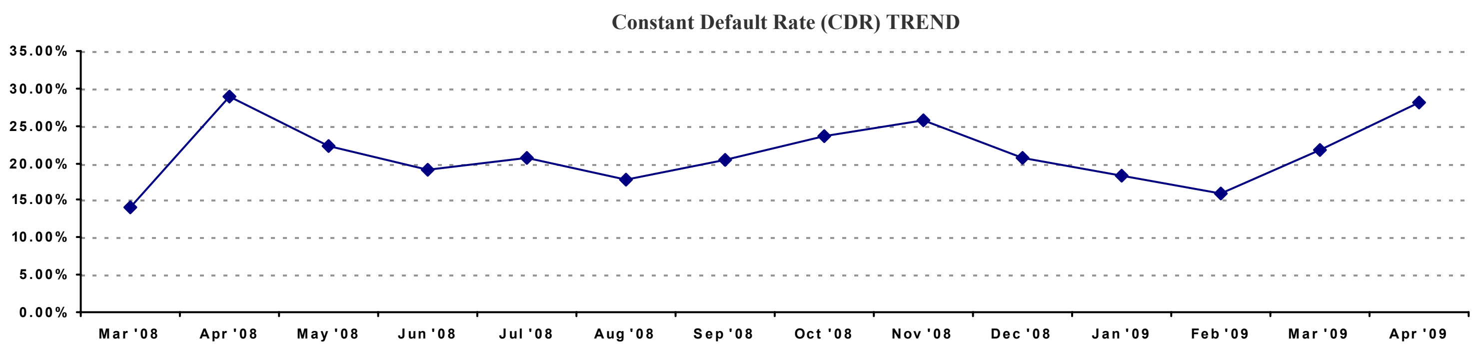
Conditional Prepayment Rate (CPR)	Value
Currrent Period	12.83774%
3-Month Average	8.12384%
6-Month Average	8.12887%
12-Month Average	9.93734%
Average Since Cut-off	20.07027%



Single Month Mortality (SMM)	Value
Currrent Period	1.13846%
3-Month Average	0.70934%
6-Month Average	0.70796%
12-Month Average	0.87295%
Average Since Cut-off	1.90374%



Constant Default Rate (CDR)	Value
Currrent Period	28.12518%
3-Month Average	21.95789%
6-Month Average	21.78926%
12-Month Average	21.19758%

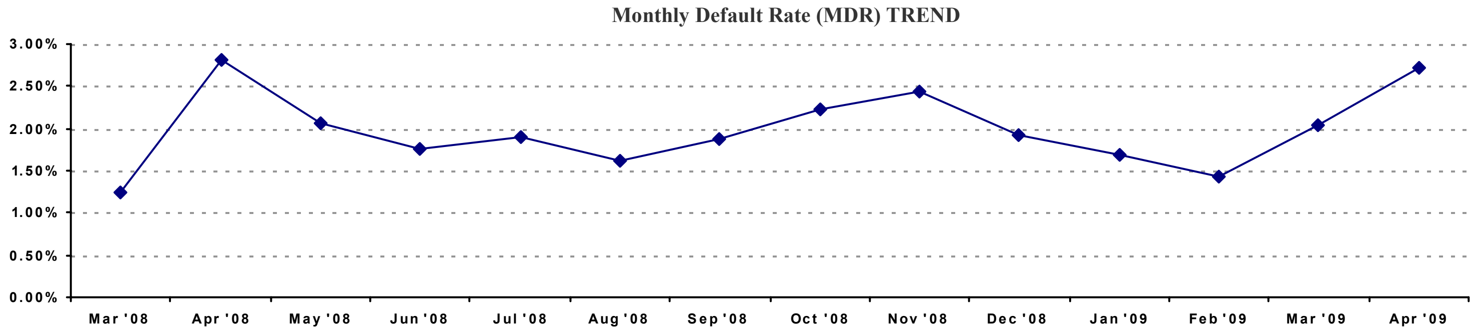


Deal Code: JPM06FRE1
Distribution Date: 04/25/2009
Pay Date: 04/27/2009

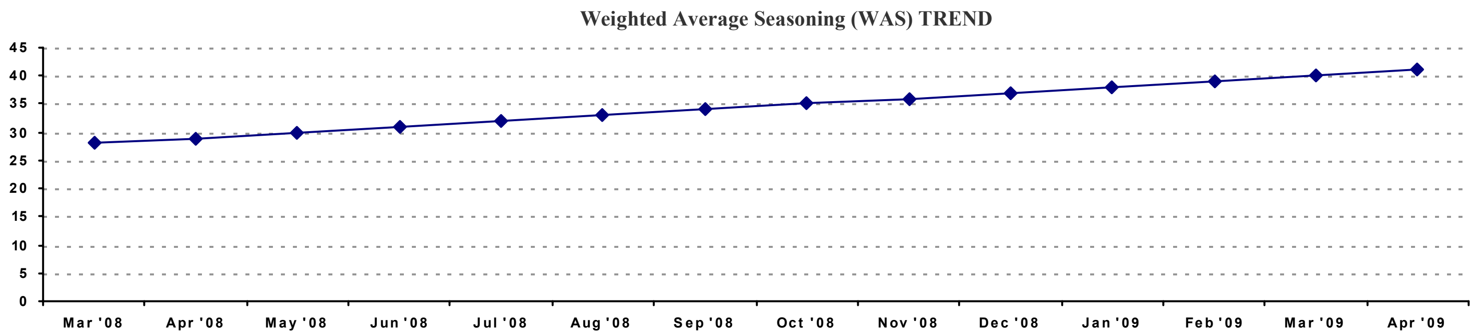
JP MPORGAN MORTGAGE ACQUISITION TRUST ASSET BACKED PASS THROUGH CERTIFICATES
2006-FRE1

Prepayments - Rates

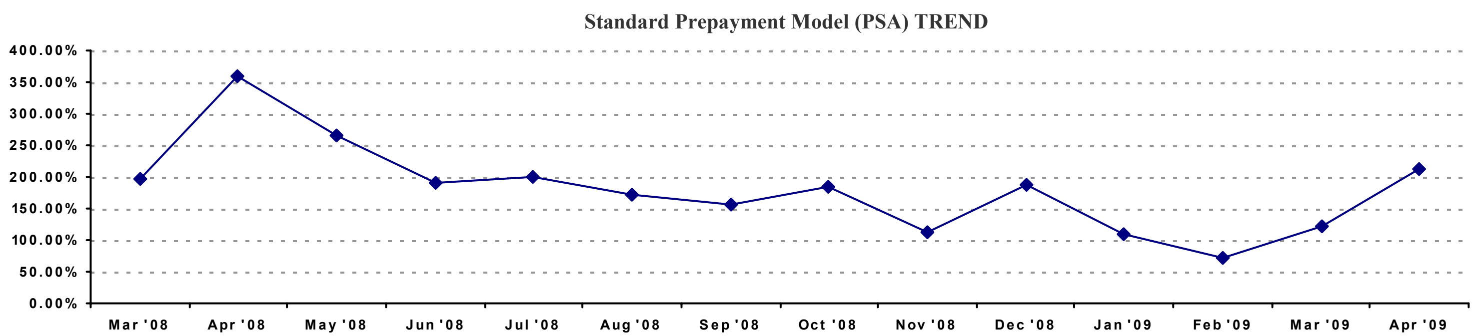
Monthly Default Rate (MDR)	Value
Currrent Period	2.71451%
3-Month Average	2.06019%
6-Month Average	2.03770%
12-Month Average	1.97220%



Weighted Average Seasoning (WAS)	Value
Currrent Period	41.00
3-Month Average	40.00
6-Month Average	38.50
12-Month Average	35.50



Standard Prepayment Model (PSA)	Value
Currrent Period	213.96%
3-Month Average	406.19%
6-Month Average	812.89%
12-Month Average	1987.47%



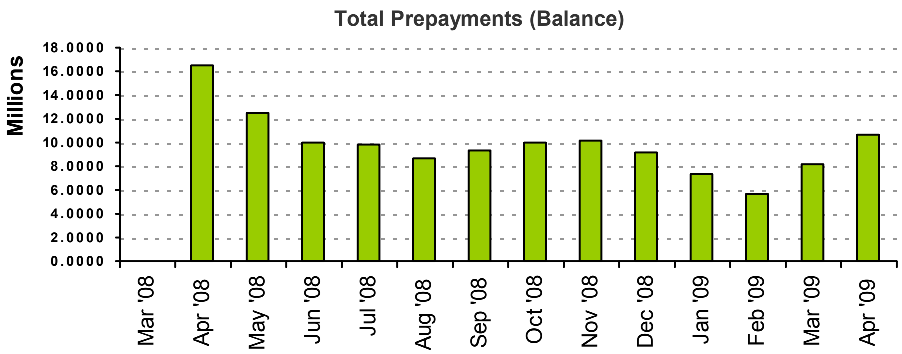
Deal Code: JPM06FRE1
Distribution Date: 04/25/2009
Pay Date: 04/27/2009

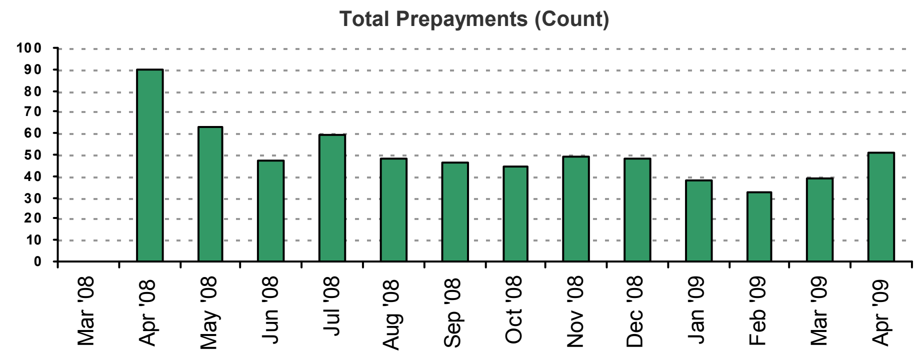
JP MPORGAN MORTGAGE ACQUISITION TRUST ASSET BACKED PASS THROUGH CERTIFICATES
2006-FRE1

Prepayments and Liquidations - Summary

Group	Prepayment In Full		Liquidation		Add'l Liquidation		Repurchase		Others		Total Prepayments	
	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount
1	3	333,190.83	15	2,179,538.99	0	0.00	0	0.00	0	0.00	18	2,512,729.82
2	3	915,398.77	30	7,252,117.30	0	0.00	0	0.00	0	0.00	33	8,167,516.07
TOTAL	6	1,248,589.60	45	9,431,656.29	0	0.00	0	0.00	0	0.00	51	10,680,245.89

ADDITIONAL LIQUIDATIONs - Foreclosure Sale, Bankruptcy Sale, REO Disposal, Disposition



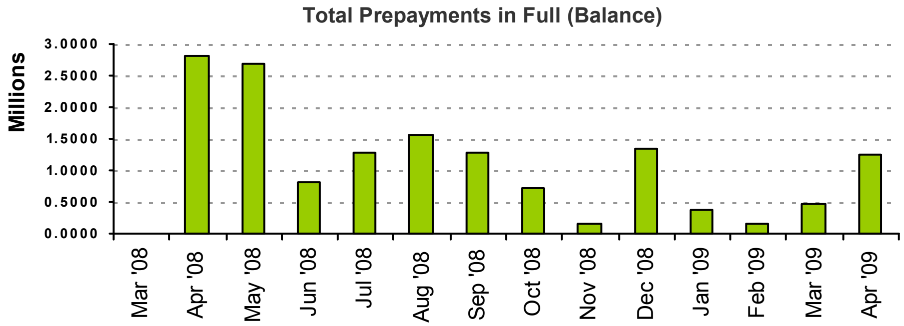


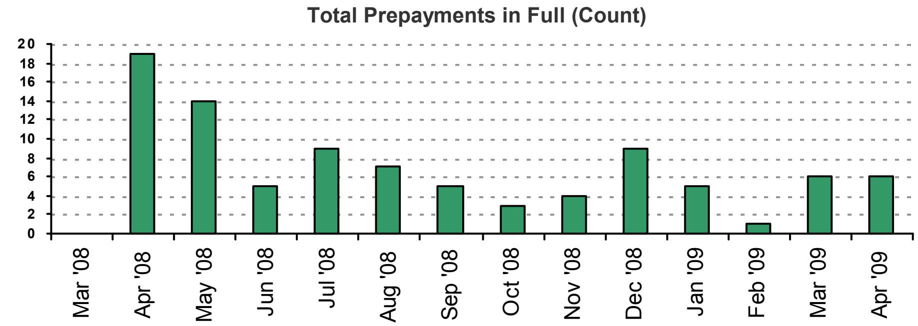
THE BANK OF NEW YORK MELLON

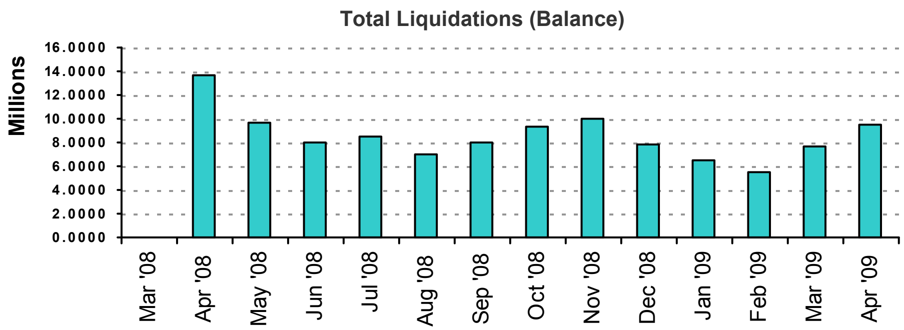
Deal Code:	JPM06FRE1
Distribution Date:	04/25/2009
Pay Date:	04/27/2009

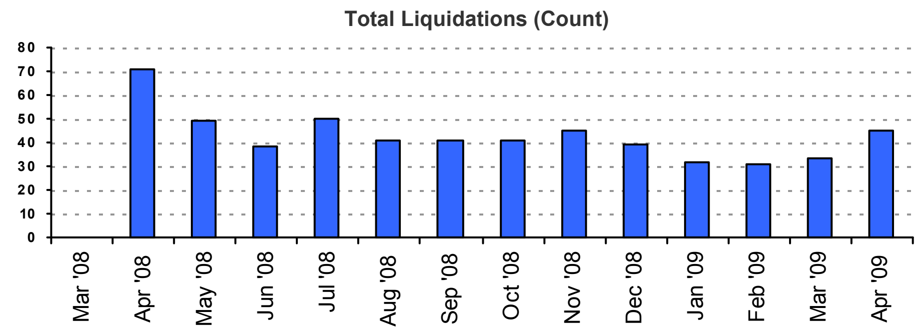
JP MPORGAN MORTGAGE ACQUISITION TRUST ASSET BACKED PASS THROUGH CERTIFICATES
2006-FRE1

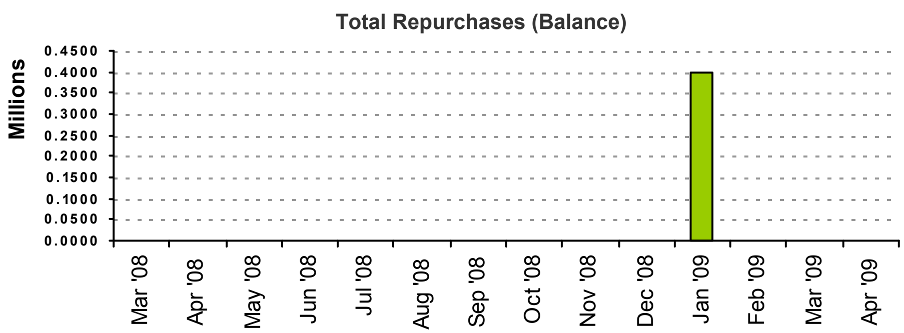
Prepayments and Liquidations - Summary

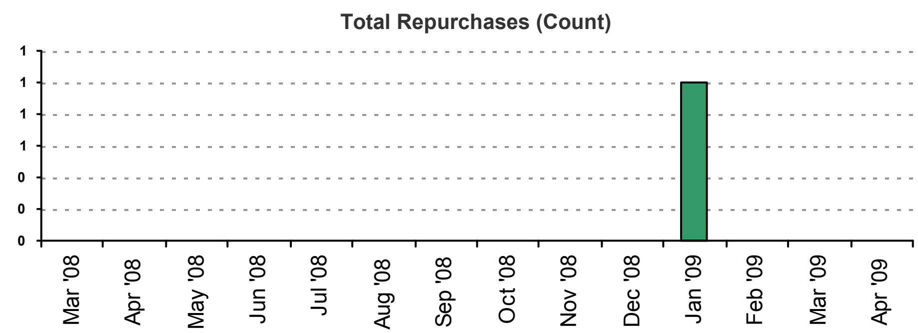












THE BANK OF NEW YORK MELLON

JP MPORGAN MORTGAGE ACQUISITION TRUST ASSET BACKED PASS THROUGH CERTIFICATES
2006-FRE1

Prepayment and Liquidations - Details

Group	State	Loan Number	Original Loan Balance	Prepayment Amount	Prepayment Type	Paid Through Date	Current Note Rate
1	CA	1000283940	217,500.00	212,714.21	Liquidation	04-01-2009	10.0000
1	CA	7000169501	256,800.00	252,765.68	Liquidation	04-01-2009	8.0000
1	CO	1000278678	283,500.00	283,387.48	Liquidation	04-01-2009	7.2500
1	FL	6000170113	224,900.00	213,621.32	Liquidation	04-01-2009	8.7500
1	FL	6000172239	97,500.00	94,915.92	Liquidation	04-01-2009	10.8500
1	FL	6000185568	173,600.00	166,955.37	Liquidation	04-01-2009	7.5000
1	GA	7000168953	175,930.00	169,558.76	Liquidation	04-01-2009	8.5000
1	GA	7000170460	135,920.00	131,752.26	Liquidation	04-01-2009	8.7500
1	IA	5000177049	94,500.00	91,606.22	Liquidation	04-01-2009	9.0000
1	MO	5000180628	70,400.00	68,775.07	Liquidation	04-01-2009	10.0000
1	MO	5000181996	69,600.00	68,034.92	Liquidation	04-01-2009	10.0000
1	NC	1000284532	115,600.00	111,530.05	Liquidation	04-01-2009	8.0000
1	NM	1000265563	184,500.00	179,852.11	Prepayment	04-01-2009	8.7400
1	OH	5000177301	204,760.00	204,757.89	Liquidation	04-01-2009	8.2500
1	OH	5000177997	103,919.00	103,919.00	Liquidation	04-01-2009	8.2500
1	TX	5000176042	128,000.00	123,081.84	Prepayment	04-01-2009	7.7500
1	TX	5000176055	32,000.00	30,256.88	Prepayment	04-01-2009	9.9900
1	WI	5000182479	6,650.00	5,244.84	Liquidation	04-01-2009	10.0000
TOTAL Group 1		18	2,575,579.00	2,512,729.82			

Deal Code: JPM06FRE1
Distribution Date: 04/25/2009
Pay Date: 04/27/2009

JP MPORGAN MORTGAGE ACQUISITION TRUST ASSET BACKED PASS THROUGH CERTIFICATES
2006-FRE1

Prepayment and Liquidations - Details

Group	State	Loan Number	Original Loan Balance	Prepayment Amount	Prepayment Type	Paid Through Date	Current Note Rate
2	AR	1000279136	10,925.00	4,970.33	Liquidation	04-01-2009	11.9900
2	CA	1000277198	364,000.00	352,782.65	Liquidation	04-01-2009	8.8750
2	CA	1000278283	686,000.00	664,859.83	Liquidation	04-01-2009	8.8750
2	CA	1000278982	616,000.00	590,249.89	Prepayment	04-01-2009	6.6000
2	CA	1000279457	88,080.00	86,276.05	Liquidation	04-01-2009	9.9900
2	CA	1000279901	343,200.00	343,199.70	Liquidation	04-01-2009	8.7500
2	CA	1000281420	491,600.00	484,707.89	Liquidation	04-01-2009	8.6250
2	CA	1000284424	119,000.00	115,201.61	Liquidation	04-01-2009	5.0000
2	CA	1000284835	516,000.00	508,224.26	Liquidation	04-01-2009	8.2500
2	CA	7000166549	326,400.00	326,396.16	Liquidation	04-01-2009	8.1250
2	CA	7000170844	172,800.00	165,782.21	Liquidation	04-01-2009	8.0000
2	CO	5000180280	330,400.00	320,514.20	Prepayment	04-01-2009	9.0000
2	FL	1000279152	188,000.00	182,301.87	Liquidation	04-01-2009	9.0000
2	FL	6000179187	43,200.00	41,870.19	Liquidation	04-01-2009	6.6250
2	FL	6000185394	184,000.00	178,230.04	Liquidation	04-01-2009	9.2500
2	FL	6000185999	598,000.00	598,000.00	Liquidation	04-01-2009	7.6250
2	FL	6000187048	59,000.00	58,028.68	Liquidation	04-01-2009	10.2500
2	FL	8000061796	34,500.00	35,254.83	Liquidation	04-01-2009	5.0000
2	FL	8000063645	183,500.00	178,948.79	Liquidation	04-01-2009	10.0000
2	GA	5000173819	500,000.00	483,916.10	Liquidation	04-01-2009	9.5000
2	ME	1000281819	153,000.00	148,120.38	Liquidation	04-01-2009	8.5000
2	NJ	1000280408	84,000.00	82,604.10	Liquidation	04-01-2009	11.0000
2	NJ	7000166511	376,000.00	361,880.99	Liquidation	04-01-2009	7.6250
2	NJ	8000061108	68,000.00	66,627.56	Liquidation	04-01-2009	9.8750
2	NJ	8000063446	45,000.00	44,010.38	Liquidation	04-01-2009	9.2750
2	NM	8000064773	6,400.00	4,634.68	Prepayment	04-01-2009	12.2500
2	NV	1000278108	355,200.00	342,114.51	Liquidation	04-01-2009	7.8750
2	NV	5000180377	192,000.00	185,875.49	Liquidation	04-01-2009	8.5000
2	NV	7000167025	219,848.00	210,405.06	Liquidation	04-01-2009	7.1250
2	NV	7000167850	360,000.00	346,658.16	Liquidation	04-01-2009	7.8750
2	NY	1000285282	463,500.00	462,569.18	Liquidation	04-01-2009	8.2500

JP MPORGAN MORTGAGE ACQUISITION TRUST ASSET BACKED PASS THROUGH CERTIFICATES 2006-FRE1

Prepayment and Liquidations - Details

Group	State	Loan Number	Original Loan Balance	Prepayment Amount	Prepayment Type	Paid Through Date	Current Note Rate
2	TX	5000177954	43,035.00	42,000.31	Liquidation	04-01-2009	8.9750
2	TX	5000181757	150,000.00	150,299.99	Liquidation	04-01-2009	5.0000
TOTAL Group 2		33	8,370,588.00	8,167,516.07			
TOTAL		51	10,946,167.00	10,680,245.89			

Deal Code: JPM06FRE1
Distribution Date: 04/25/2009
Pay Date: 04/27/2009

JP MPORGAN MORTGAGE ACQUISITION TRUST ASSET BACKED PASS THROUGH CERTIFICATES
2006-FRE1

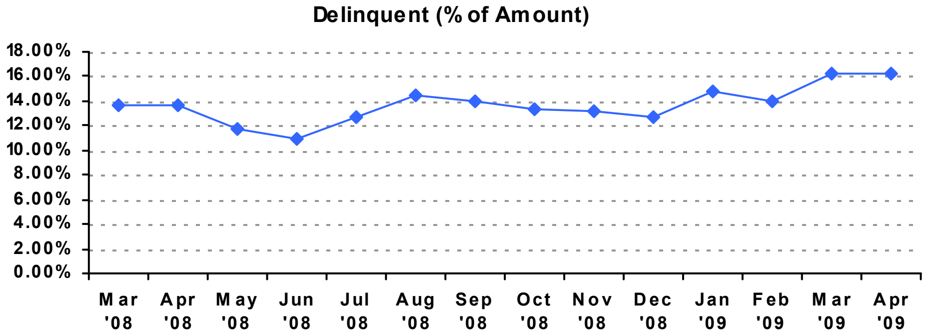
Delinquency Summary - Total

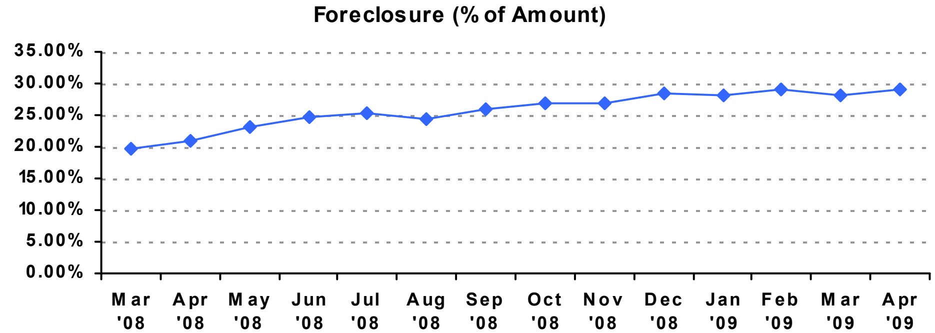
Distribution	General		Foreclosure		REO		Bankruptcy		Forebearance		TOTAL	
	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount
Current	828	161,486,264.14	0	0.00	0	0.00	9	1,303,895.34	0	0.00	837	162,790,159.48
	50.15%	*45.05%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.55%*	*0.36%*	*0.00%*	*0.00%*	*50.70%*	*45.41%*
Payment 1	135	28,236,011.25	0	0.00	0	0.00	2	584,044.98	0	0.00	137	28,820,056.23
	8.18%	*7.88%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.12%*	*0.16%*	*0.00%*	*0.00%*	*8.30%*	*8.04%*
Payment 2	52	10,645,882.28	0	0.00	0	0.00	0	0.00	0	0.00	52	10,645,882.28
	3.15%	*2.97%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*3.15%*	*2.97%*
Payment 3+	107	19,286,885.04	382	104,445,975.68	94	22,676,771.15	42	9,806,600.40	0	0.00	625	156,216,232.27
	6.48%	*5.38%*	*23.14%*	*29.14%*	*5.69%*	*6.33%*	*2.54%*	*2.74%*	*0.00%*	*0.00%*	*37.86%*	*43.58%*
TOTAL	1,122	219,655,042.71	382	104,445,975.68	94	22,676,771.15	53	11,694,540.72	0	0.00	1,651	358,472,330.26
	67.96%	*61.28%*	*23.14%*	*29.14%*	*5.69%*	*6.33%*	*3.21%*	*3.26%*	*0.00%*	*0.00%*	*100.00%*	*100.00%*

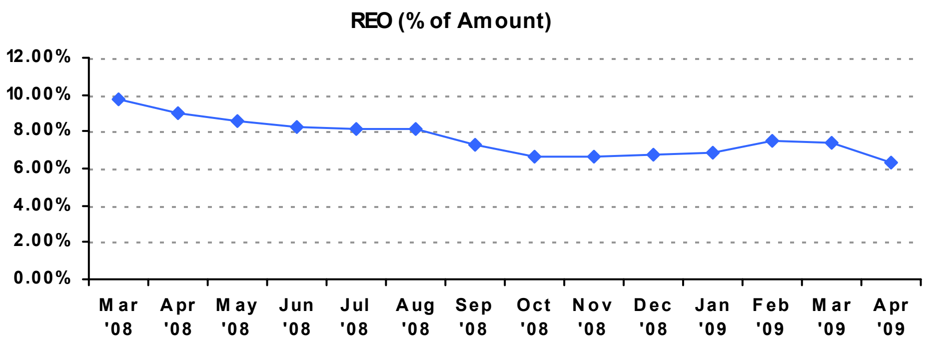
Deal Code: JPM06FRE1
Distribution Date: 04/25/2009
Pay Date: 04/27/2009

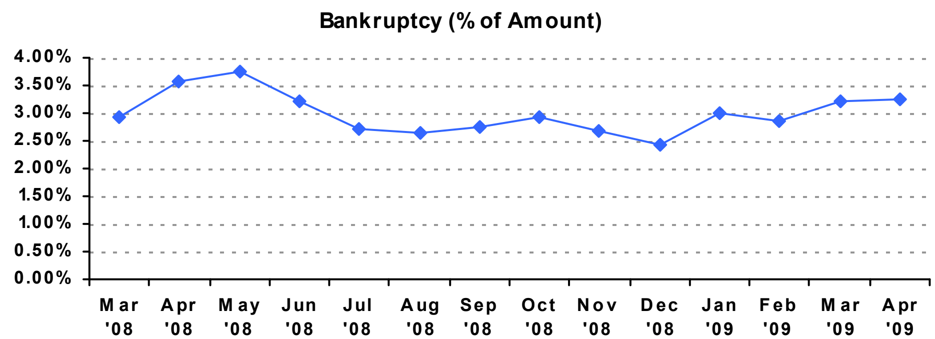
JP MPORGAN MORTGAGE ACQUISITION TRUST ASSET BACKED PASS THROUGH CERTIFICATES
2006-FRE1

Delinquency Trends - Summary









Deal Code: JPM06FRE1
Distribution Date: 04/25/2009
Pay Date: 04/27/2009

JP MPORGAN MORTGAGE ACQUISITION TRUST ASSET BACKED PASS THROUGH CERTIFICATES
2006-FRE1

Delinquency Summary - Group 1

Distribution	General		Foreclosure		REO		Bankruptcy		Forebearance		TOTAL	
	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount
Current	377	65,363,043.36	0	0.00	0	0.00	5	907,569.44	0	0.00	382	66,270,612.80
	51.36%	*48.87%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.68%*	*0.68%*	*0.00%*	*0.00%*	*52.04%*	*49.55%*
Payment 1	57	10,683,855.25	0	0.00	0	0.00	0	0.00	0	0.00	57	10,683,855.25
	7.77%	*7.99%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*7.77%*	*7.99%*
Payment 2	28	4,858,525.59	0	0.00	0	0.00	0	0.00	0	0.00	28	4,858,525.59
	3.81%	*3.63%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*3.81%*	*3.63%*
Payment 3+	43	7,649,975.90	163	33,654,626.78	41	6,818,303.48	20	3,804,902.50	0	0.00	267	51,927,808.66
	5.86%	*5.72%*	*22.21%*	*25.16%*	*5.59%*	*5.10%*	*2.72%*	*2.84%*	*0.00%*	*0.00%*	*36.38%*	*38.83%*
TOTAL	505	88,555,400.10	163	33,654,626.78	41	6,818,303.48	25	4,712,471.94	0	0.00	734	133,740,802.30
	68.80%	*66.21%*	*22.21%*	*25.16%*	*5.59%*	*5.10%*	*3.41%*	*3.52%*	*0.00%*	*0.00%*	*100.00%*	*100.00%*

JP MPORGAN MORTGAGE ACQUISITION TRUST ASSET BACKED PASS THROUGH CERTIFICATES
2006-FRE1

Delinquency Summary - Group 2

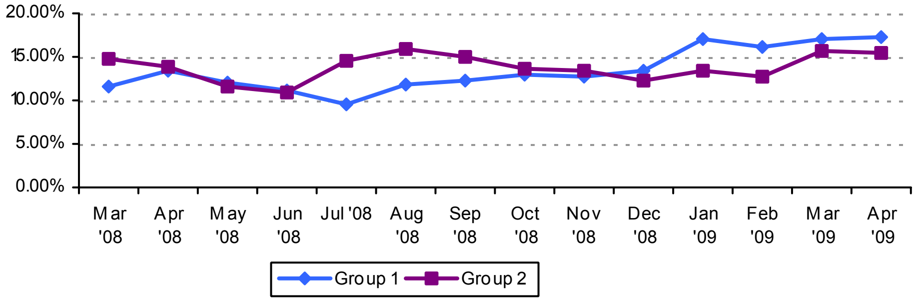
Distribution	General		Foreclosure		REO		Bankruptcy		Forebearance		TOTAL	
	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount
Current	451	96,123,220.78	0	0.00	0	0.00	4	396,325.90	0	0.00	455	96,519,546.68
	49.18%	*42.77%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.44%*	*0.18%*	*0.00%*	*0.00%*	*49.62%*	*42.95%*
Payment 1	78	17,552,156.00	0	0.00	0	0.00	2	584,044.98	0	0.00	80	18,136,200.98
	8.51%	*7.81%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.22%*	*0.26%*	*0.00%*	*0.00%*	*8.72%*	*8.07%*
Payment 2	24	5,787,356.69	0	0.00	0	0.00	0	0.00	0	0.00	24	5,787,356.69
	2.62%	*2.58%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*2.62%*	*2.58%*
Payment 3+	64	11,636,909.14	219	70,791,348.90	53	15,858,467.67	22	6,001,697.90	0	0.00	358	104,288,423.61
	6.98%	*5.18%*	*23.88%*	*31.50%*	*5.78%*	*7.06%*	*2.40%*	*2.67%*	*0.00%*	*0.00%*	*39.04%*	*46.41%*
TOTAL	617	131,099,642.61	219	70,791,348.90	53	15,858,467.67	28	6,982,068.78	0	0.00	917	224,731,527.96
	67.28%	*58.34%*	*23.88%*	*31.50%*	*5.78%*	*7.06%*	*3.05%*	*3.11%*	*0.00%*	*0.00%*	*100.00%*	*100.00%*

Deal Code: JPM06FRE1
Distribution Date: 04/25/2009
Pay Date: 04/27/2009

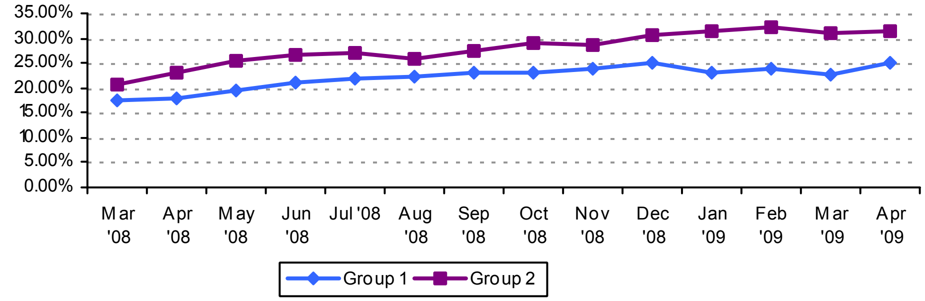
JP MPORGAN MORTGAGE ACQUISITION TRUST ASSET BACKED PASS THROUGH CERTIFICATES
2006-FRE1

Delinquency Trends - By Groups

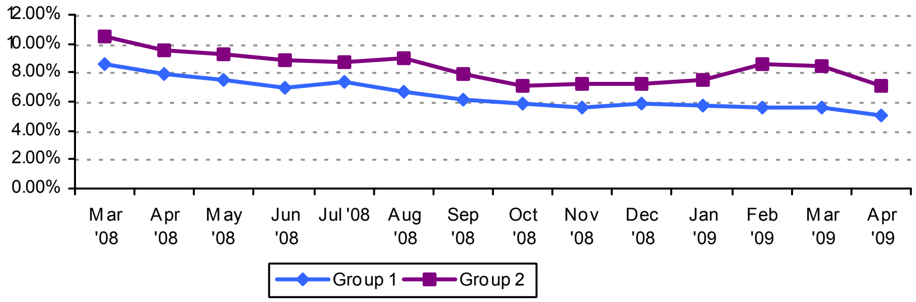
Delinquent (% of Amount)



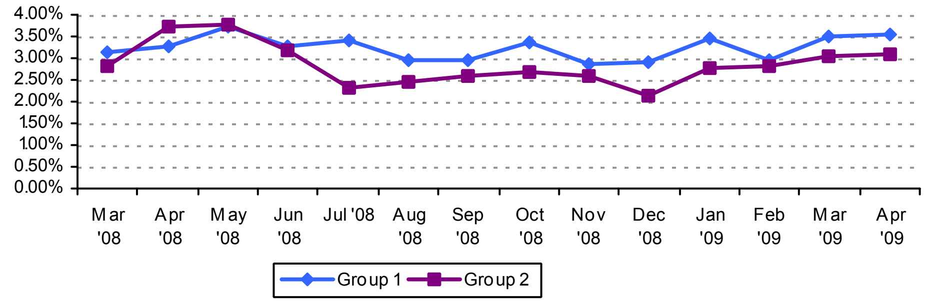
Foreclosure (% of Amount)



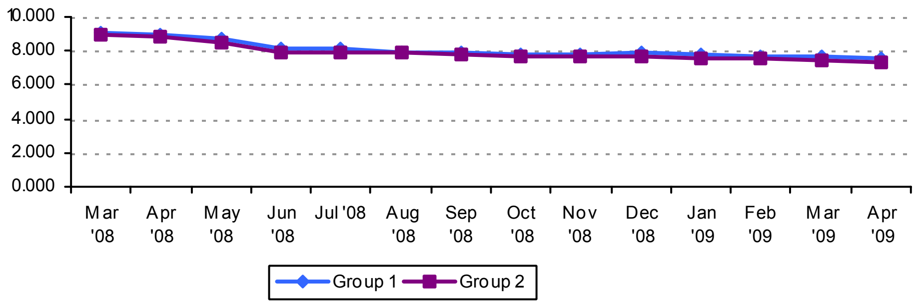
REO (% of Amount)



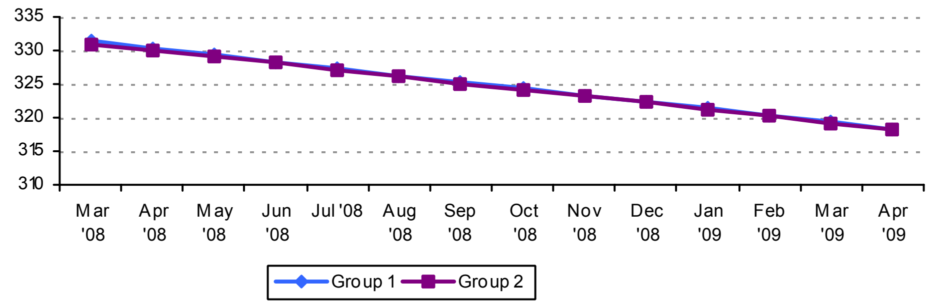
Bankruptcy (% of Amount)



Weighted Average Coupon Rate



Weighted Average Remaining Term



THE BANK OF NEW YORK MELLON

Deal Code: JPM06FRE1
Distribution Date: 04/25/2009
Pay Date: 04/27/2009

JP MPORGAN MORTGAGE ACQUISITION TRUST ASSET BACKED PASS THROUGH CERTIFICATES 2006-FRE1

Delinquency Summary - FIXED-RATE

Distribution	General		Foreclosure		REO		Bankruptcy		Forebearance		TOTAL	
	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount
Current	290	34,980,496.42	0	0.00	0	0.00	3	189,748.91	0	0.00	293	35,170,245.33
	70.39%	*72.59%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.73%*	*0.39%*	*0.00%*	*0.00%*	*71.12%*	*72.99%*
Payment 1	32	2,887,164.49	0	0.00	0	0.00	1	49,216.44	0	0.00	33	2,936,380.93
	7.77%	*5.99%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.24%*	*0.10%*	*0.00%*	*0.00%*	*8.01%*	*6.09%*
Payment 2	14	1,175,132.60	0	0.00	0	0.00	0	0.00	0	0.00	14	1,175,132.60
	3.40%	*2.44%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*3.40%*	*2.44%*
Payment 3+	41	2,657,034.37	26	5,704,625.80	0	0.00	5	544,444.27	0	0.00	72	8,906,104.44
	9.95%	*5.51%*	*6.31%*	*11.84%*	*0.00%*	*0.00%*	*1.21%*	*1.13%*	*0.00%*	*0.00%*	*17.48%*	*18.48%*
TOTAL	377	41,699,827.88	26	5,704,625.80	0	0.00	9	783,409.62	0	0.00	412	48,187,863.30
	91.50%	*86.54%*	*6.31%*	*11.84%*	*0.00%*	*0.00%*	*2.18%*	*1.63%*	*0.00%*	*0.00%*	*100.00%*	*100.00%*

Deal Code: JPM06FRE1
Distribution Date: 04/25/2009
Pay Date: 04/27/2009

JP MPORGAN MORTGAGE ACQUISITION TRUST ASSET BACKED PASS THROUGH CERTIFICATES
2006-FRE1

Delinquency Summary - ARM

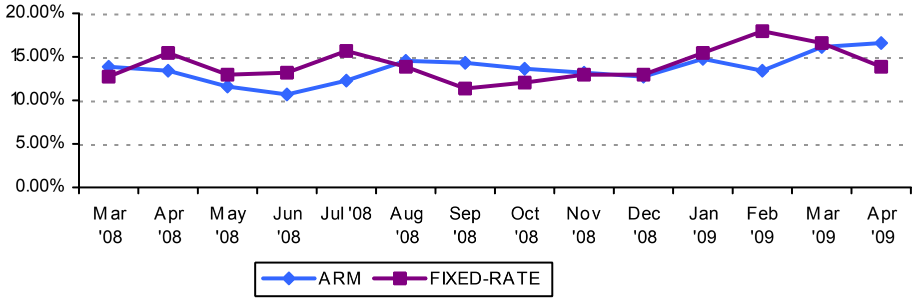
Distribution	General		Foreclosure		REO		Bankruptcy		Forebearance		TOTAL	
	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount
Current	538	126,505,767.72	0	0.00	0	0.00	6	1,114,146.43	0	0.00	544	127,619,914.15
	43.42%	*40.77%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.48%*	*0.36%*	*0.00%*	*0.00%*	*43.91%*	*41.13%*
Payment 1	103	25,348,846.76	0	0.00	0	0.00	1	534,828.54	0	0.00	104	25,883,675.30
	8.31%	*8.17%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.08%*	*0.17%*	*0.00%*	*0.00%*	*8.39%*	*8.34%*
Payment 2	38	9,470,749.68	0	0.00	0	0.00	0	0.00	0	0.00	38	9,470,749.68
	3.07%	*3.05%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*3.07%*	*3.05%*
Payment 3+	66	16,629,850.67	356	98,741,349.88	94	22,676,771.15	37	9,262,156.13	0	0.00	553	147,310,127.83
	5.33%	*5.36%*	*28.73%*	*31.82%*	*7.59%*	*7.31%*	*2.99%*	*2.99%*	*0.00%*	*0.00%*	*44.63%*	*47.48%*
TOTAL	745	177,955,214.83	356	98,741,349.88	94	22,676,771.15	44	10,911,131.10	0	0.00	1,239	310,284,466.96
	60.13%	*57.35%*	*28.73%*	*31.82%*	*7.59%*	*7.31%*	*3.55%*	*3.52%*	*0.00%*	*0.00%*	*100.00%*	*100.00%*

Deal Code: JPM06FRE1
Distribution Date: 04/25/2009
Pay Date: 04/27/2009

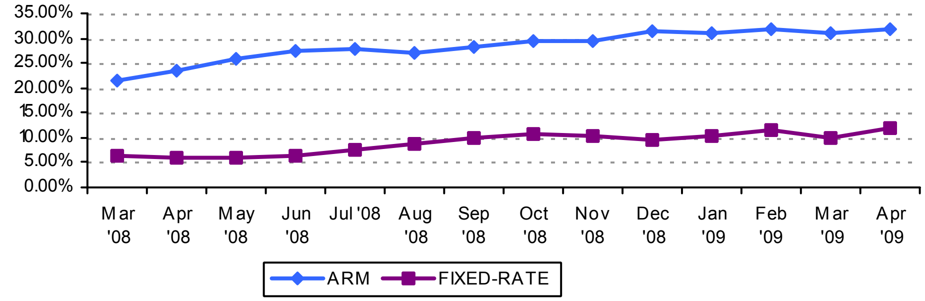
JP MPORGAN MORTGAGE ACQUISITION TRUST ASSET BACKED PASS THROUGH CERTIFICATES
2006-FRE1

Delinquency Trends - By Loan Type

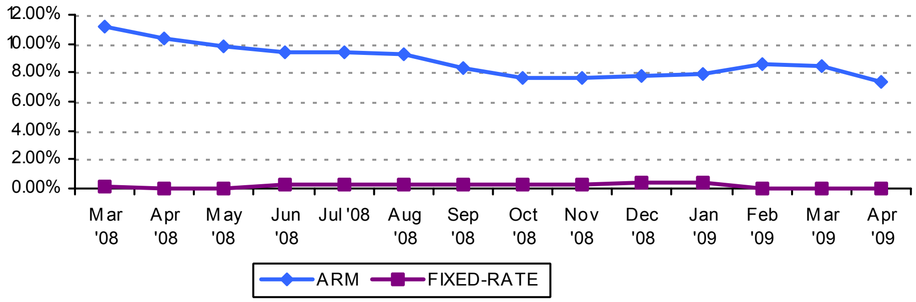
Delinquent (% of Amount)



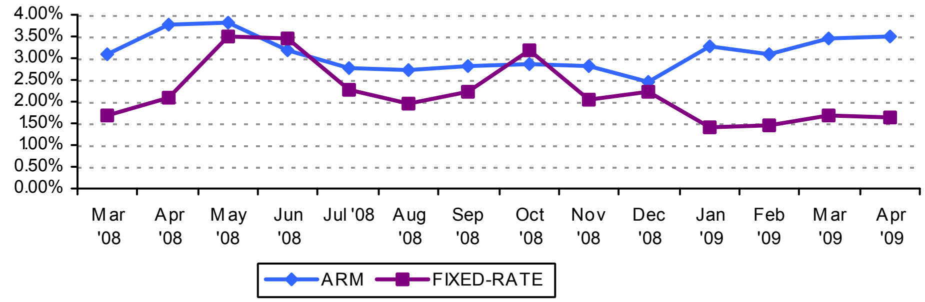
Foreclosure (% of Amount)



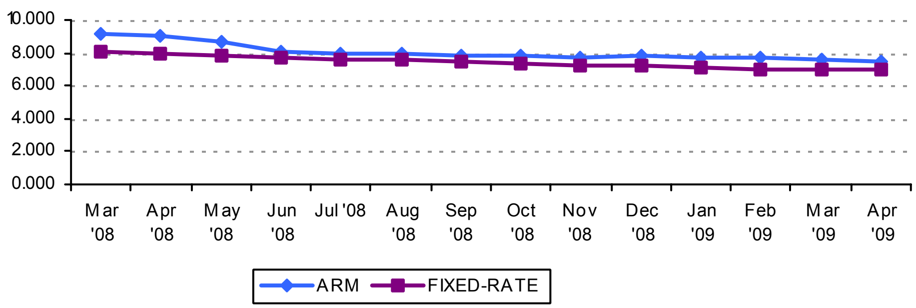
REO (% of Amount)



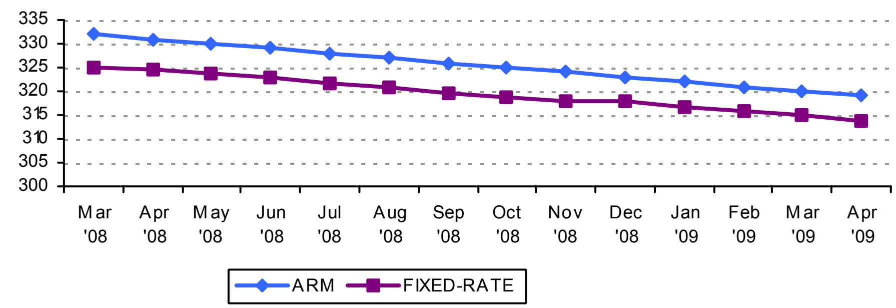
Bankruptcy (% of Amount)



Weighted Average Coupon Rate



Weighted Average Remaining Term



THE BANK OF NEW YORK MELLON

JP MPORGAN MORTGAGE ACQUISITION TRUST ASSET BACKED PASS THROUGH CERTIFICATES
2006-FRE1

Losses - Details

Group	State	Loan Number	Beginning Balance	Scheduled Principal	Initial Loss	Severity	Subsequent Loss	Subsequent Recovery	Non-Recoverables	Net Liq, Proceeds
1	CA	1000280094					0.00		166.80	0.00
1	CA	1000283940	212,714.21	0.00	200,954.49	94.47%			0.00	11,759.72
1	CA	1000283982						14.00	0.00	0.00
1	CA	1000284205					80.71		0.00	0.00
1	CA	1000284418					50.46		0.00	0.00
1	CA	7000156061					50.00		0.00	0.00
1	CA	7000169501	252,765.68	0.00	128,831.85	50.97%			0.00	123,933.83
1	CA	7000170733					63.00		0.00	0.00
1	CA	7000170839					62.07		0.00	0.00
1	CO	1000278678	283,387.48	0.00	133,805.81	47.22%			0.00	149,581.67
1	CO	5000178103					125.00		0.00	0.00
1	FL	1000282720					0.00		176.61	0.00
1	FL	1000283644					0.00		63.16	0.00
1	FL	5000176436					36.93		0.00	0.00
1	FL	5000177739					125.00		0.00	0.00
1	FL	5000179243					582.36		0.00	0.00
1	FL	6000170113	213,621.32	0.00	157,534.29	73.74%			0.00	56,087.03
1	FL	6000172239	94,915.92	0.00	94,915.92	100.00%			15,868.64	0.00
1	FL	6000181368					4,720.51		0.00	0.00
1	FL	6000181800					125.00		0.00	0.00
1	FL	6000181915					0.00		84.87	0.00
1	FL	6000185568	166,955.37	0.00	127,119.37	76.14%			0.00	39,836.00
1	FL	6000187195					125.00		0.00	0.00
1	FL	7000169756					0.00		59.44	0.00
1	GA	5000175844					125.00		0.00	0.00
1	GA	6000186788					85.00		0.00	0.00
1	GA	7000168953	169,558.76	0.00	62,554.03	36.89%			0.00	107,004.73
1	GA	7000170460	131,752.26	0.00	90,591.03	68.76%			0.00	41,161.23
1	IA	5000177049	91,606.22	0.00	91,606.22	100.00%			18,809.02	0.00
1	IL	5000173674					371.71		0.00	0.00
1	IL	5000177459					39.00		0.00	0.00

JP MPORGAN MORTGAGE ACQUISITION TRUST ASSET BACKED PASS THROUGH CERTIFICATES
2006-FRE1

Losses - Details

Group	State	Loan Number	Beginning Balance	Scheduled Principal	Initial Loss	Severity	Subsequent Loss	Subsequent Recovery	Non-Recoverables	Net Liq, Proceeds
1	IL	5000178960					64.00		0.00	0.00
1	IL	5000179035					0.00		14.00	0.00
1	IL	5000181049					125.00		0.00	0.00
1	IL	5000182186					14.00		0.00	0.00
1	IL	5000182693					0.00		14.00	0.00
1	IN	5000167765					0.00		298.68	0.00
1	KY	6000175676					0.00		172.90	0.00
1	MA	8000064828					678.50		0.00	0.00
1	MD	7000170622					343.67		0.00	0.00
1	MI	1000001693					0.00		14.00	0.00
1	MI	1000263373					0.00		342.21	0.00
1	MI	1000264594					0.00		779.86	0.00
1	MI	1000276674					0.00		682.48	0.00
1	MI	1000277754					0.00		389.10	0.00
1	MI	1000281983					0.00		635.00	0.00
1	MI	1000282754					0.00		343.78	0.00
1	MI	1000283858					0.00		277.32	0.00
1	MI	5000176248					0.00		175.58	0.00
1	MI	5000177133					304.42		0.00	0.00
1	MI	5000180563					0.00		471.81	0.00
1	MI	5000180910					0.00		249.65	0.00
1	MI	7000169065					150.00		0.00	0.00
1	MI	7000172435					0.00		134.35	0.00
1	MN	5000178520					14.00		0.00	0.00
1	MN	5000179845						0.00	-3,419.07	0.00
1	MO	5000174499					0.00		75.00	0.00
1	MO	5000178892					0.00		35.00	0.00
1	MO	5000180628	68,775.07	0.00	68,775.07	100.00%			2,943.32	0.00
1	MO	5000181996	68,034.92	0.00	68,034.92	100.00%			3,650.23	0.00
1	NC	1000282697					14.00		0.00	0.00
1	NC	1000284532	111,530.05	0.00	32,911.45	29.51%			0.00	78,618.60

JP MPORGAN MORTGAGE ACQUISITION TRUST ASSET BACKED PASS THROUGH CERTIFICATES 2006-FRE1

Losses - Details

Group	State	Loan Number	Beginning Balance	Scheduled Principal	Initial Loss	Severity	Subsequent Loss	Subsequent Recovery	Non-Recoverables	Net Liq, Proceeds
1	NM	1000283057					159.88		0.00	0.00
1	NM	1000283257					0.00		282.49	0.00
1	NM	7000170712					9,153.91		0.00	0.00
1	NV	7000170230					403.14		329.97	0.00
1	OH	5000177301	204,757.89	0.00	94,086.99	45.95%			0.00	110,670.90
1	OH	5000177997	103,919.00	0.00	64,407.57	61.98%			0.00	39,511.43
1	OH	5000178357					0.00		350.64	0.00
1	OH	5000179129					0.00		243.68	0.00
1	OH	5000181229					139.00		0.00	0.00
1	PA	1000278673					3,200.38		0.00	0.00
1	PA	8000061156						463.28	0.00	0.00
1	RI	8000063213					0.00		1,863.82	0.00
1	SC	1000279004					1,080.61		0.00	0.00
1	TX	5000179717					1,609.97		0.00	0.00
1	VA	6000185868						600.00	0.00	0.00
1	WI	5000182479	5,244.84	0.00	5,244.84	100.00%			370.64	0.00
TOTAL Group 1		**78**	**2,179,538.99**	**0.00**	**1,421,373.85**		**24,221.23**	**1,077.28**	**46,948.98**	**758,165.14**

JP MPORGAN MORTGAGE ACQUISITION TRUST ASSET BACKED PASS THROUGH CERTIFICATES
2006-FRE1

Losses - Details

Group	State	Loan Number	Beginning Balance	Scheduled Principal	Initial Loss	Severity	Subsequent Loss	Subsequent Recovery	Non-Recoverables	Net Liq, Proceeds
2	AR	1000279136	4,970.33	0.00	4,970.33	100.00%			736.22	0.00
2	AZ	1000273378					303.00		0.00	0.00
2	AZ	1000281517					189.00		0.00	0.00
2	CA	1000256043					125.00		0.00	0.00
2	CA	1000273524					35.32		0.00	0.00
2	CA	1000274668						101.11	0.00	0.00
2	CA	1000275453						14.00	0.00	0.00
2	CA	1000275530					3,025.73		0.00	0.00
2	CA	1000276117					0.00		228.75	0.00
2	CA	1000277198	352,782.65	0.00	317,248.37	89.93%			0.00	35,534.28
2	CA	1000277806					241.05		0.00	0.00
2	CA	1000278283	664,859.83	0.00	553,049.44	83.18%			0.00	111,810.39
2	CA	1000278631					12.00		0.00	0.00
2	CA	1000278929					97.00		0.00	0.00
2	CA	1000278940					50.00		0.00	0.00
2	CA	1000278982	590,933.89	684.00	99.00	0.02%			0.00	590,150.89
2	CA	1000279265						11.60	0.00	0.00
2	CA	1000279282					0.00		98.41	0.00
2	CA	1000279457	86,276.05	0.00	86,276.05	100.00%			5,890.19	0.00
2	CA	1000279901	343,199.70	0.00	203,537.24	59.31%			0.00	139,662.46
2	CA	1000281213						14.00	0.00	0.00
2	CA	1000281420	484,707.89	0.00	267,161.05	55.12%			0.00	217,546.84
2	CA	1000281444						28.00	0.00	0.00
2	CA	1000282257					41.11		0.00	0.00
2	CA	1000283063					0.00		164.84	0.00
2	CA	1000283580					64.00		0.00	0.00
2	CA	1000283628					105.16		0.00	0.00
2	CA	1000283808					0.00		109.84	0.00
2	CA	1000284117						28.00	0.00	0.00
2	CA	1000284424	115,201.61	0.00	115,201.61	100.00%			3,746.50	0.00
2	CA	1000284770					0.00		130.28	0.00

JP MPORGAN MORTGAGE ACQUISITION TRUST ASSET BACKED PASS THROUGH CERTIFICATES
2006-FRE1

Losses - Details

Group	State	Loan Number	Beginning Balance	Scheduled Principal	Initial Loss	Severity	Subsequent Loss	Subsequent Recovery	Non-Recoverables	Net Liq, Proceeds
2	CA	1000284835	508,224.26	0.00	235,312.25	46.30%			0.00	272,912.01
2	CA	1000284872					0.00		14.00	0.00
2	CA	1000284937						0.00	-1,200.00	0.00
2	CA	7000166549	326,396.16	0.00	116,381.55	35.66%			0.00	210,014.61
2	CA	7000168822						0.00	-14.00	0.00
2	CA	7000170177						375.04	0.00	0.00
2	CA	7000170229					95.13		0.00	0.00
2	CA	7000170302					0.00		171.20	0.00
2	CA	7000170305					100.00		0.00	0.00
2	CA	7000170436					0.00		180.22	0.00
2	CA	7000170844	165,782.21	0.00	135,940.63	82.00%			0.00	29,841.58
2	CA	7000170960						232.65	0.00	0.00
2	CA	7000170977					59.00		0.00	0.00
2	CA	7000171098						14.00	0.00	0.00
2	CA	7000171167					0.00		530.43	0.00
2	CA	7000171360					0.00		204.02	0.00
2	CA	7000171409					0.00		290.69	0.00
2	CO	5000177685					0.00		305.04	0.00
2	DC	7000165678					0.00		15.50	0.00
2	DE	6000182728					0.00		91.00	0.00
2	FL	1000277106					250.00		0.00	0.00
2	FL	1000277342					0.00		107.67	0.00
2	FL	1000279152	182,301.87	0.00	182,301.87	100.00%			8,390.75	0.00
2	FL	5000178045					0.00		30.00	0.00
2	FL	6000179187	41,870.19	0.00	41,870.19	100.00%			472.01	0.00
2	FL	6000180936					0.00		227.66	0.00
2	FL	6000182295					68.50		0.00	0.00
2	FL	6000182448					0.00		648.32	0.00
2	FL	6000183615					0.00		139.00	0.00
2	FL	6000183935					0.00		148.92	0.00
2	FL	6000184211					0.00		106.62	0.00

JP MPORGAN MORTGAGE ACQUISITION TRUST ASSET BACKED PASS THROUGH CERTIFICATES
2006-FRE1

Losses - Details

Group	State	Loan Number	Beginning Balance	Scheduled Principal	Initial Loss	Severity	Subsequent Loss	Subsequent Recovery	Non-Recoverables	Net Liq, Proceeds
2	FL	6000184494					416.31		0.00	0.00
2	FL	6000185161					1,968.43		0.00	0.00
2	FL	6000185372					325.00		0.00	0.00
2	FL	6000185394	178,230.04	0.00	131,308.55	73.67%			0.00	46,921.49
2	FL	6000185528					0.00		297.42	0.00
2	FL	6000185754					0.00		177.40	0.00
2	FL	6000185999	598,000.00	0.00	398,046.66	66.56%			0.00	199,953.34
2	FL	6000186084					26.09		0.00	0.00
2	FL	6000186113					125.00		0.00	0.00
2	FL	6000186456					0.00		221.12	0.00
2	FL	6000187048	58,028.68	0.00	58,028.68	100.00%			617.51	0.00
2	FL	6000187213					68.50		0.00	0.00
2	FL	6000187515					0.00		128.39	0.00
2	FL	7000166232					0.00		158.26	0.00
2	FL	7000169122					14.00		0.00	0.00
2	FL	7000170101					0.00		187.73	0.00
2	FL	7000172523					0.00		312.18	0.00
2	FL	8000061796	35,254.83	0.00	35,254.83	100.00%			1,071.12	0.00
2	FL	8000062317					31.94		0.00	0.00
2	FL	8000063645	178,948.79	0.00	174,030.51	97.25%			0.00	4,918.28
2	FL	8000065159						0.00	-14.00	0.00
2	GA	1000280654					233.73		204.16	0.00
2	GA	5000173819	483,916.10	0.00	171,488.20	35.44%			0.00	312,427.90
2	GA	6000184989					413.58		0.00	0.00
2	GA	6000187906					0.00		196.34	0.00
2	IL	5000178104						2,964.91	0.00	0.00
2	IL	5000181304					0.00		225.41	0.00
2	IL	5000182733					0.00		136.99	0.00
2	IN	5000176623					177.22		0.00	0.00
2	KY	6000001283					1,665.23		0.00	0.00
2	MA	6000183951					0.00		164.96	0.00

JP MPORGAN MORTGAGE ACQUISITION TRUST ASSET BACKED PASS THROUGH CERTIFICATES
2006-FRE1

Losses - Details

Group	State	Loan Number	Beginning Balance	Scheduled Principal	Initial Loss	Severity	Subsequent Loss	Subsequent Recovery	Non-Recoverables	Net Liq, Proceeds
2	MA	8000062068					0.00		114.59	0.00
2	MD	1000275489					224.00		0.00	0.00
2	MD	5000180349					797.99		0.00	0.00
2	MD	7000167067					0.00		126.87	0.00
2	ME	1000281819	148,120.38	0.00	93,101.98	62.86%			0.00	55,018.40
2	ME	5000171886					162.03		0.00	0.00
2	ME	6000181610					0.00		163.32	0.00
2	MI	1000284614						62,226.48	-42,905.43	0.00
2	MI	1000284983					0.00		201.95	0.00
2	MI	5000178377					1,870.00		0.00	0.00
2	MN	5000176010					0.00		116.91	0.00
2	MN	5000176974					125.00		0.00	0.00
2	MN	5000180658					0.00		264.32	0.00
2	MN	5000181505					0.00		476.89	0.00
2	NJ	1000280408	82,604.10	0.00	82,604.10	100.00%			9,409.39	0.00
2	NJ	7000166511	361,880.99	0.00	145,808.61	40.29%			0.00	216,072.38
2	NJ	8000061108	66,627.56	0.00	66,627.56	100.00%			2,334.70	0.00
2	NJ	8000063446	44,010.38	0.00	44,010.38	100.00%			1,410.59	0.00
2	NV	1000278108	342,114.51	0.00	226,677.40	66.26%			0.00	115,437.11
2	NV	5000180377	185,875.49	0.00	165,043.16	88.79%			0.00	20,832.33
2	NV	5000180482					0.00		129.91	0.00
2	NV	7000167025	210,405.06	0.00	121,568.02	57.78%			0.00	88,837.04
2	NV	7000167850	346,658.16	0.00	207,573.72	59.88%			0.00	139,084.44
2	NY	1000277831					125.00		0.00	0.00
2	NY	1000285282	462,569.18	0.00	173,988.53	37.61%			0.00	288,580.65
2	NY	5000168692					0.00		313.31	0.00
2	NY	5000175526					614.22		0.00	0.00
2	NY	7000163139					0.00		578.71	0.00
2	NY	7000169468					0.00		125.00	0.00
2	NY	7000172021					0.00		160.63	0.00
2	NY	8000058993					0.00		14.00	0.00

JP MPORGAN MORTGAGE ACQUISITION TRUST ASSET BACKED PASS THROUGH CERTIFICATES
2006-FRE1

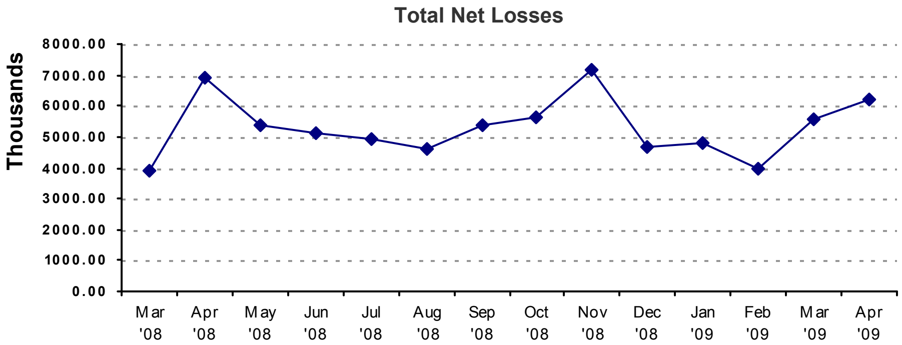
Losses - Details

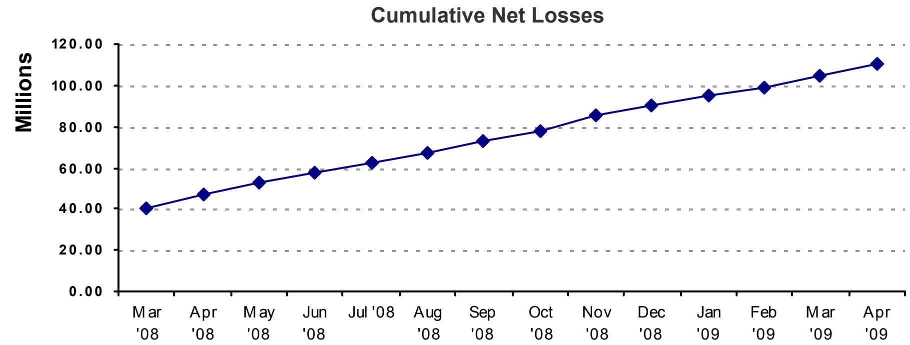
Group	State	Loan Number	Beginning Balance	Scheduled Principal	Initial Loss	Severity	Subsequent Loss	Subsequent Recovery	Non-Recoverables	Net Liq, Proceeds
2	NY	8000060657					0.00		133.69	0.00
2	NY	8000060844						0.00	-238.78	0.00
2	NY	8000062500					0.00		329.61	0.00
2	OH	5000181335					0.00		14.00	0.00
2	OH	6000184950					305.74		0.00	0.00
2	PA	1000260776					125.00		0.00	0.00
2	PA	5000172796					181.12		0.00	0.00
2	PA	6000182808					0.00		232.04	0.00
2	PA	8000061209					0.00		335.22	0.00
2	PA	8000063876					0.00		402.38	0.00
2	PA	8000064585					30.50		0.00	0.00
2	SC	6000187541					0.00		99.92	0.00
2	TX	5000177954	42,000.31	0.00	42,000.31	100.00%			1,325.88	0.00
2	TX	5000181757	150,299.99	0.00	150,299.99	100.00%			1,630.68	0.00
2	VA	7000167604					0.00		389.94	0.00
TOTAL Group 2		**139**	**7,843,051.19**	**684.00**	**4,746,810.77**		**14,886.63**	**66,009.79**	**3,739.31**	**3,095,556.42**
TOTAL		**217**	**10,022,590.18**	**684.00**	**6,168,184.62**		**39,107.86**	**67,087.07**	**50,688.29**	**3,853,721.56**

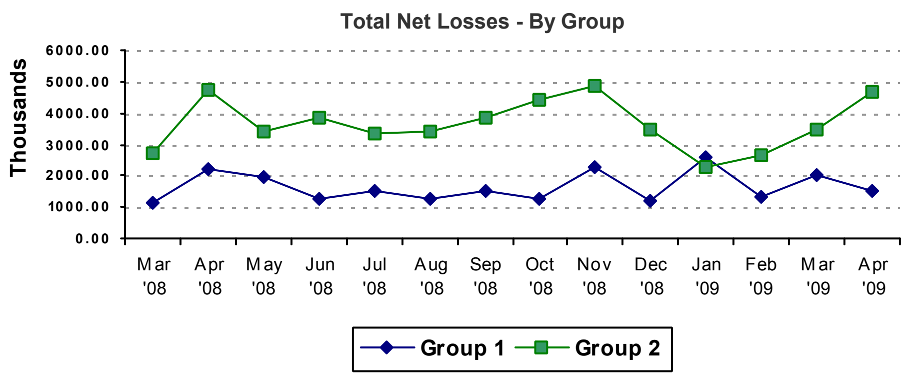
Deal Code: JPM06FRE1
Distribution Date: 04/25/2009
Pay Date: 04/27/2009

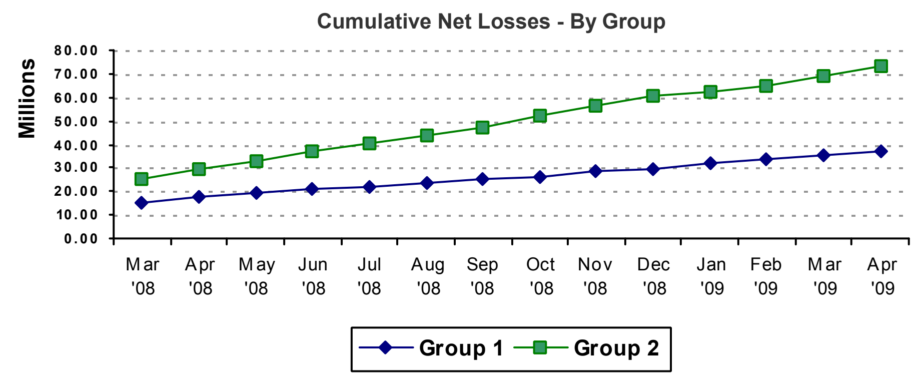
JP MPORGAN MORTGAGE ACQUISITION TRUST ASSET BACKED PASS THROUGH CERTIFICATES
2006-FRE1

Losses Trends









Deal Code: JPM06FRE1
Distribution Date: 04/25/2009
Pay Date: 04/27/2009

JP MPORGAN MORTGAGE ACQUISITION TRUST ASSET BACKED PASS THROUGH CERTIFICATES
2006-FRE1

Distribution by Note Rate (Current)

Range of Rates	Loan Count	Ending Scheduled Balance	Percent of Pool	WAM	WAC
Less than 5.5000	350	76,608,543.84	21.371%	318	4.11%
5.5000 to less than 5.7500	6	1,881,868.09	0.525%	319	5.52%
5.7500 to less than 6.0000	23	9,331,162.80	2.603%	318	5.95%
6.0000 to less than 6.2500	14	3,091,856.39	0.863%	319	6.09%
6.2500 to less than 6.5000	22	6,764,730.55	1.887%	318	6.32%
6.5000 to less than 6.7500	19	4,792,905.74	1.337%	318	6.60%
6.7500 to less than 7.0000	51	13,668,588.28	3.813%	314	6.87%
7.0000 to less than 7.2500	28	7,517,228.45	2.097%	318	7.06%
7.2500 to less than 7.5000	44	11,354,591.67	3.167%	319	7.32%
7.5000 to less than 7.7500	55	12,862,850.56	3.588%	319	7.54%
7.7500 to less than 8.0000	84	24,634,139.86	6.872%	319	7.80%
8.0000 to less than 8.2500	95	26,179,255.85	7.303%	319	8.07%
8.2500 to less than 8.5000	103	28,515,859.12	7.955%	319	8.30%
8.5000 to less than 8.7500	67	17,552,766.42	4.897%	319	8.55%
8.7500 to less than 9.0000	118	25,757,324.87	7.185%	318	8.81%
9.0000 to less than 9.2500	94	19,269,836.97	5.376%	319	9.07%
9.2500 to less than 9.5000	115	21,673,853.52	6.046%	318	9.30%
9.5000 to less than 9.7500	55	9,979,334.48	2.784%	318	9.55%
9.7500 to less than 10.0000	97	15,788,786.44	4.404%	318	9.82%
10.0000 to less than 10.2500	119	17,629,618.07	4.918%	318	10.05%
10.2500 to less than 10.5000	10	330,632.89	0.092%	301	10.30%
10.5000 to less than 10.7500	16	791,571.92	0.221%	306	10.55%
10.7500 to less than 11.0000	15	856,104.75	0.239%	303	10.85%
11.0000 to less than 11.2500	13	581,266.63	0.162%	308	11.02%
11.2500 to less than 11.5000	15	542,098.49	0.151%	306	11.35%
11.5000 to less than 11.7500	3	248,499.85	0.069%	318	11.55%
11.7500 to less than 12.0000	6	159,258.96	0.044%	271	11.81%
Greater than; equal to 12.0000	14	107,794.80	0.030%	89	12.59%
TOTAL	**1,651**	**358,472,330.26**			

Distribution by Note Rate (Cut-off)

Range of Rates	Loan Count	Ending Scheduled Balance	Percent of Pool	WAM	WAC
Less than 5.5000	5	1,519,151.11	0.150%	356	5.33%
5.5000 to less than 5.7500	16	6,411,399.78	0.634%	358	5.62%
5.7500 to less than 6.0000	90	33,379,953.28	3.299%	357	5.94%
6.0000 to less than 6.2500	69	24,899,900.50	2.461%	358	6.12%
6.2500 to less than 6.5000	185	53,775,667.20	5.315%	358	6.36%
6.5000 to less than 6.7500	260	76,301,432.99	7.541%	358	6.60%
6.7500 to less than 7.0000	517	153,337,520.00	15.155%	357	6.89%
7.0000 to less than 7.2500	223	60,119,114.25	5.942%	358	7.11%
7.2500 to less than 7.5000	358	96,844,439.57	9.571%	358	7.35%
7.5000 to less than 7.7500	355	85,611,154.07	8.461%	354	7.59%
7.7500 to less than 8.0000	506	123,135,069.24	12.170%	356	7.88%
8.0000 to less than 8.2500	253	57,730,028.48	5.706%	358	8.10%
8.2500 to less than 8.5000	271	56,638,101.79	5.598%	357	8.34%
8.5000 to less than 8.7500	220	43,017,792.64	4.251%	358	8.58%
8.7500 to less than 9.0000	243	36,772,706.12	3.634%	357	8.87%
9.0000 to less than 9.2500	92	10,682,539.39	1.056%	357	9.11%
9.2500 to less than 9.5000	177	18,004,025.69	1.779%	354	9.33%
9.5000 to less than 9.7500	79	9,473,075.47	0.936%	355	9.58%
9.7500 to less than 10.0000	221	18,926,759.76	1.871%	351	9.92%
10.0000 to less than 10.2500	83	6,814,388.53	0.673%	354	10.09%
10.2500 to less than 10.5000	88	7,037,446.87	0.696%	349	10.31%
10.5000 to less than 10.7500	122	6,751,878.29	0.667%	345	10.54%
10.7500 to less than 11.0000	106	7,063,105.35	0.698%	349	10.89%
11.0000 to less than 11.2500	76	3,870,554.36	0.383%	343	11.04%
11.2500 to less than 11.5000	120	6,673,050.97	0.660%	347	11.37%
11.5000 to less than 11.7500	39	2,417,045.85	0.239%	338	11.56%
11.7500 to less than 12.0000	41	2,095,963.61	0.207%	327	11.86%
Greater than; equal to 12.0000	138	2,524,680.30	0.250%	242	12.33%
TOTAL	**4,953**	**1,011,827,945.46**			

Deal Code: JPM06FRE1
Distribution Date: 04/25/2009
Pay Date: 04/27/2009

JP MPORGAN MORTGAGE ACQUISITION TRUST ASSET BACKED PASS THROUGH CERTIFICATES
2006-FRE1

Distribution by Ending Scheduled Balance (Current)

Range of Balances	Loan Count	Ending Scheduled Balance	Percent of Pool	WAM	WAC
Less than 20,000.00	48	519,321.00	0.141%	129	8.46%
20,000.00 to less than 40,000.0	109	3,341,186.36	0.905%	301	8.44%
40,000.00 to less than 60,000.0	63	3,143,562.43	0.851%	314	8.53%
60,000.00 to less than 80,000.0	76	5,317,216.52	1.440%	318	8.10%
80,000.00 to less than 100,000.	93	8,504,224.42	2.303%	319	8.27%
100,000.00 to less than 120,000	122	13,462,328.68	3.646%	316	8.28%
120,000.00 to less than 140,000	119	15,438,645.92	4.182%	317	7.79%
140,000.00 to less than 160,000	114	17,050,413.62	4.618%	319	7.45%
160,000.00 to less than 180,000	109	18,518,973.49	5.016%	318	7.77%
180,000.00 to less than 200,000	89	16,926,270.68	4.585%	319	7.22%
200,000.00 to less than 220,000	74	15,527,343.60	4.206%	319	8.09%
220,000.00 to less than 240,000	54	12,378,063.79	3.353%	319	7.77%
240,000.00 to less than 260,000	55	13,738,108.28	3.721%	319	7.62%
260,000.00 to less than 280,000	43	11,537,416.79	3.125%	319	7.60%
280,000.00 to less than 300,000	64	18,504,422.57	5.012%	319	7.34%
300,000.00 to less than 320,000	50	15,447,092.59	4.184%	319	7.12%
320,000.00 to less than 340,000	50	16,527,214.06	4.477%	319	7.22%
340,000.00 to less than 360,000	34	11,899,816.34	3.223%	319	7.15%
360,000.00 to less than 380,000	34	12,560,761.85	3.402%	318	7.02%
380,000.00 to less than 400,000	27	10,538,178.88	2.854%	319	7.28%
400,000.00 to less than 420,000	24	9,833,014.25	2.663%	319	7.70%
420,000.00 to less than 440,000	28	12,041,331.99	3.261%	319	7.16%
440,000.00 to less than 460,000	27	12,186,758.75	3.301%	319	7.04%
460,000.00 to less than 480,000	22	10,284,807.58	2.786%	319	6.07%
480,000.00 to less than 500,000	16	7,888,178.63	2.137%	319	7.21%
500,000.00 to less than 520,000	16	8,152,381.13	2.208%	319	7.48%
520,000.00 to less than 540,000	13	6,846,466.58	1.854%	319	8.01%
Greater than; equal to 540,000.	78	50,358,829.48	13.640%	319	6.99%
TOTAL	**1,651**	**358,472,330.26**			

Distribution by Ending Scheduled Balance (Cut-off)

Range of Balances	Loan Count	Ending Scheduled Balance	Percent of Pool	WAM	WAC
Less than 20,000.00	203	2,228,876.69	0.000%	145	11.61%
20,000.00 to less than 40,000.0	360	10,755,156.46	0.000%	322	10.50%
40,000.00 to less than 60,000.0	296	15,134,701.71	0.000%	354	9.86%
60,000.00 to less than 80,000.0	266	18,772,032.67	0.000%	354	9.56%
80,000.00 to less than 100,000.	286	26,068,087.64	0.000%	358	8.74%
100,000.00 to less than 120,000	396	43,719,666.00	0.000%	357	8.34%
120,000.00 to less than 140,000	331	43,250,925.44	0.000%	356	8.11%
140,000.00 to less than 160,000	311	46,816,881.11	0.000%	357	7.88%
160,000.00 to less than 180,000	254	43,347,539.36	0.000%	358	7.78%
180,000.00 to less than 200,000	246	47,003,007.18	0.000%	358	7.60%
200,000.00 to less than 220,000	221	46,508,308.54	0.000%	358	7.58%
220,000.00 to less than 240,000	170	39,042,562.11	0.000%	358	7.66%
240,000.00 to less than 260,000	167	42,011,733.17	0.000%	357	7.73%
260,000.00 to less than 280,000	146	39,474,234.16	0.000%	358	7.57%
280,000.00 to less than 300,000	157	45,723,650.33	0.000%	358	7.50%
300,000.00 to less than 320,000	147	45,610,653.37	0.000%	357	7.26%
320,000.00 to less than 340,000	113	37,375,471.74	0.000%	358	7.21%
340,000.00 to less than 360,000	118	41,278,860.19	0.000%	358	7.17%
360,000.00 to less than 380,000	87	32,237,126.62	0.000%	357	7.17%
380,000.00 to less than 400,000	83	32,510,762.56	0.000%	358	7.19%
400,000.00 to less than 420,000	75	30,719,272.93	0.000%	358	7.36%
420,000.00 to less than 440,000	69	29,706,061.46	0.000%	357	7.38%
440,000.00 to less than 460,000	65	29,210,224.09	0.000%	358	7.19%
460,000.00 to less than 480,000	56	26,333,443.27	0.000%	357	7.00%
480,000.00 to less than 500,000	32	15,711,184.83	0.000%	357	7.44%
500,000.00 to less than 520,000	52	26,602,023.03	0.000%	358	7.13%
520,000.00 to less than 540,000	40	21,227,944.15	0.000%	349	7.28%
Greater than; equal to 540,000.	206	133,447,554.65	0.000%	356	7.28%
TOTAL	**4,953**	**1,011,827,945.46**			

JP MPORGAN MORTGAGE ACQUISITION TRUST ASSET BACKED PASS THROUGH CERTIFICATES
2006-FRE1

Distribution by Loan Type Characteristics (Current)

	Loan Type	Loan Count	Ending Scheduled Balance	Percent of Pool	WAM	WAC
1	ARM - First Mortgage	1,239	310,284,466.96	30.666%	319	7.50%
2	FIXED-RATE - First Mortgag	146	36,044,619.28	3.562%	317	6.72%
3	FIXED-RATE - Subordinate	266	12,143,244.02	1.200%	305	7.65%
	TOTAL	**1,651**	**358,472,330.26**			

Distribution by Loan Type Characteristics (Cut-off)

	Loan Type	Loan Count	Ending Scheduled Balance	Percent of Pool	WAM	WAC
1	ARM - First Mortgage	3,550	890,086,592.55	87.968%	357	7.49%
2	FIXED-RATE - Subordinate	1,163	60,873,984.68	6.016%	341	10.23%
3	FIXED-RATE - First Mortgag	240	60,867,368.23	6.016%	356	7.18%
	TOTAL	**4,953**	**1,011,827,945.46**			

Distribution by Property Type Characteristics (Current)

	Property Type	Loan Count	Ending Scheduled Balance	Percent of Pool	WAM	WAC
1	Single-Family	1,376	288,643,007.54	28.527%	318	7.35%
2	Multi-Family (including 3 or	153	47,861,852.15	4.730%	318	7.63%
3	High Rise Condo	122	21,967,470.57	2.171%	318	8.00%
	TOTAL	**1,651**	**358,472,330.26**			

Distribution by Property Type Characteristics (Cut-off)

	Property Type	Loan Count	Ending Scheduled Balance	Percent of Pool	WAM	WAC
1	Single-Family	4,109	821,222,723.73	81.162%	356	7.63%
2	Multi-Family (including 3 or	462	122,723,924.53	12.129%	357	7.57%
3	High Rise Condo	382	67,881,297.20	6.709%	356	7.77%
	TOTAL	**4,953**	**1,011,827,945.46**			

Distribution by Amortization Characteristics (Current)

	Loan Type	Loan Count	Ending Scheduled Balance	Percent of Pool	WAM	WAC
1	Fully Amortizing	1,577	331,728,532.18	32.785%	318	7.47%
2	Balloon	74	26,743,798.08	2.643%	319	6.82%
	TOTAL	**1,651**	**358,472,330.26**			

Distribution by Amortization Characteristics (Cut-off)

	Loan Type	Loan Count	Ending Scheduled Balance	Percent of Pool	WAM	WAC
1	Fully Amortizing	4,748	942,779,039.57	93.176%	356	7.66%
2	Balloon	205	69,048,905.89	6.824%	358	7.26%
	TOTAL	**4,953**	**1,011,827,945.46**			

Deal Code: JPM06FRE1
Distribution Date: 04/25/2009
Pay Date: 04/27/2009

JP MPORGAN MORTGAGE ACQUISITION TRUST ASSET BACKED PASS THROUGH CERTIFICATES 2006-FRE1

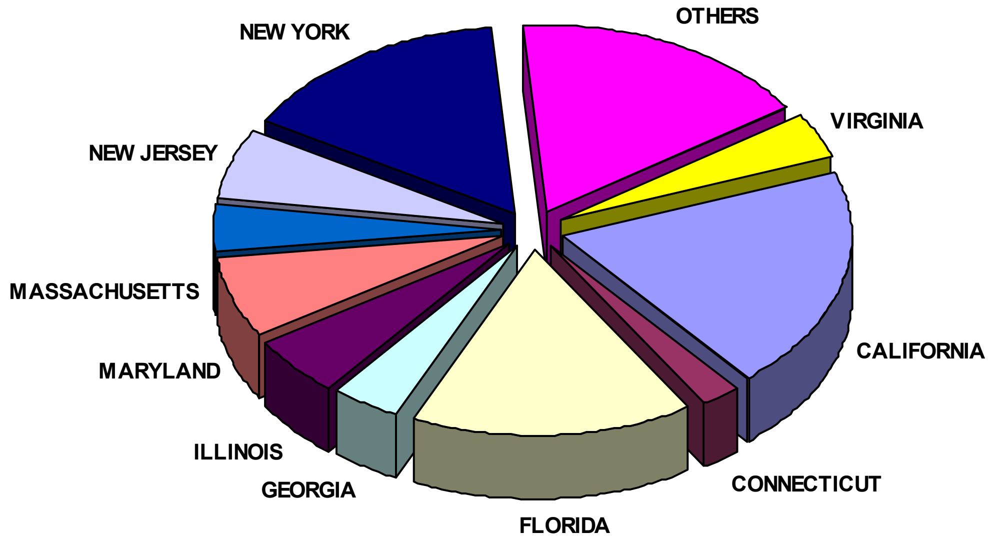
Top 10 State Concentration (Current)

	States	Loan Count	Ending Scheduled Balance	Percent of Pool	WAM	WAC
1	CALIFORNIA	200	69,348,871.27	19.346%	319	6.80%
2	FLORIDA	292	56,870,668.77	15.865%	318	7.69%
3	NEW YORK	162	55,108,572.38	15.373%	318	7.54%
4	MARYLAND	119	25,665,256.99	7.160%	318	7.40%
5	NEW JERSEY	78	21,280,774.52	5.937%	318	7.52%
6	ILLINOIS	117	18,260,738.79	5.094%	317	8.08%
7	MASSACHUSETTS	61	14,949,789.05	4.170%	318	7.06%
8	GEORGIA	109	14,079,777.81	3.928%	317	7.50%
9	VIRGINIA	49	13,607,129.89	3.796%	318	7.44%
10	CONNECTICUT	41	8,416,832.36	2.348%	318	7.65%
	OTHERS	423	60,883,918.43	16.984%	317	7.60%
	TOTAL	**1,651**	**358,472,330.26**			

Top 10 State Concentration (Cut-off)

	States	Loan Count	Ending Scheduled Balance	Percent of Pool	WAM	WAC
1	CALIFORNIA	795	249,689,312.93	24.677%	357	7.34%
2	FLORIDA	753	129,097,050.07	12.759%	356	7.87%
3	NEW YORK	375	114,032,840.18	11.270%	357	7.51%
4	MARYLAND	397	84,405,155.12	8.342%	357	7.60%
5	NEW JERSEY	260	64,932,860.68	6.417%	356	7.68%
6	ILLINOIS	353	54,508,406.12	5.387%	355	7.69%
7	MASSACHUSETTS	178	40,726,879.88	4.025%	357	7.87%
8	VIRGINIA	143	36,060,686.46	3.564%	357	7.67%
9	GEORGIA	278	34,349,544.33	3.395%	354	7.87%
10	ARIZONA	117	19,965,016.00	1.973%	357	7.78%
	OTHERS	1,304	184,060,193.69	18.191%	353	7.82%
	TOTAL	**4,953**	**1,011,827,945.46**			

Top 10 Current State Concentration



JP MPORGAN MORTGAGE ACQUISITION TRUST ASSET BACKED PASS THROUGH CERTIFICATES
2006-FRE1

Modifications, Extensions, Waivers

Group	State	Loan Number	Modification Date	Modification Type	Current Loan Balance	Current Note Rate	Remaining Term	Modification Comments
1	CA	1000278912	3/1/2009	Other	144,664.25	6.75000	318	MD-MODDEF
1	MO	1000281095	3/1/2009	Other	136,797.04	3.00000	319	MX-LMSTEP
1	IL	5000179046	4/1/2009	Other	100,416.32	6.00000	319	MX-LMSTEP
1	NC	5000179247	4/1/2009	Other	191,256.36	3.25000	319	DR-STEP
1	FL	6000179268	4/1/2009	Other	109,189.97	7.54300	318	MD-MODDEF
1	FL	6000183829	3/1/2009	Other	44,227.28	8.25000	318	MD-MODDEF
1	FL	6000187796	4/1/2009	Other	164,895.40	8.85000	319	MD-MODDEF
1	CA	7000168775	3/1/2009	Other	312,239.14	5.00000	318	MD-MODDEF
2	NY	1000272119	11/1/2008	Other	252,557.89	6.75000	318	MX-LMSTEP
2	CT	1000276657	3/1/2009	Other	109,008.67	8.75000	319	DF-DEFFIX
2	NJ	1000280116	4/1/2009	Other	192,100.51	5.00000	318	DF-DEFFIX
2	IL	1000281040	4/1/2009	Other	357,966.33	5.50000	319	DB-BLNM
2	MO	1000281887	3/1/2009	Other	33,491.36	3.00000	319	MD-MODDEF
2	MD	5000003503	4/1/2009	Other	163,647.31	8.25000	319	DF-DEFFIX
2	ME	5000180444	1/1/2009	Other	54,790.53	8.99000	319	MD-MODDEF
2	NJ	6000167804	3/1/2009	Other	471,784.00	5.00000	316	MD-MODDEF
2	NY	6000180540	3/1/2009	Other	650,263.71	4.50000	318	MX-LMSTEP
2	CT	6000182954	3/1/2009	Other	297,686.50	3.00000	319	DR-STEP
2	FL	6000183702	3/1/2009	Other	181,254.95	6.87500	318	MX-LMSTEP
2	FL	6000184904	4/1/2009	Other	242,831.09	3.00000	319	DR-STEP
2	FL	6000185520	2/1/2009	Other	75,405.40	6.12500	319	MD-MODDEF
2	CA	7000169540	4/1/2009	Other	296,756.38	6.00000	319	DF-DEFFIX
2	NY	8000052554	3/1/2009	Other	155,796.75	5.75000	317	MX-LMSTEP