GMAC RFC

Statement to Certificateholder

Distribution Information	Deal Information	
1. Distribution Summary	Deal Name:	Residential Asset Securities Corp, 2007-KS2
2. Factor Summary	Asset Type:	Home Equity Mortgage Asset Backed Pass-Through Certificates
3. Components Information *(Not Applicable)*	Closing Date:	02/23/2007
4. Interest Summary	First Distribution Date:	03/25/2007
5. Other Income Detail	Determination Date:	12/21/2009
6. Interest Shortfalls, Compensation and Expenses	Distribution Date:	12/28/2009
7. Prepayment Interest and Basis Risk/Net WAC Shortfall Amounts	Record Date:	
	Book-Entry:	12/24/2009
8. Collateral Summary	Definitive:	11/30/2009
9. Repurchase Information		
10. Loan Status Report (Delinquencies)	Trustee:	US Bank N.A.
11. Deal Delinquencies (30 Day Buckets)	Main Telephone:	800-934-6802
12. Loss Mitigation and Servicing Modifications	GMAC-RFC	
13. Losses and Recoveries	Bond Administrator:	June Han
14. Credit Enhancement Report	Telephone:	818-260-1491
15. Distribution Percentages *(Not Applicable)*	Pool(s) :	40480,40479,40482,40481
16. Overcollateralization Summary		
17. Excess Cash Flow, Overcollateralization Provisions and Derivative Amounts		
18. Performance Tests		
19. Lender Paid Mortgage Insurance *(Not Applicable)*		
20. Comments		

Statement to Certificateholder

Residential Asset Securities Corp, 2007-KS2
December 28, 2009

1. Distribution Summary

Class	CUSIP	Original Face Value	Beginning Notional / Principal Balance	Pass - Through Rate	Principal Distribution	Interest Distribution	Total Distribution (3) + (4) = (5)	Principal Loss	Interest Loss	Deferred Interest	Ending Notional/ Principal Balance (1)-(3)-(6)+(8)=(9)
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
A-I-1	74924WAA	316,000,000.00	70,054,143.10	0.30594000	5,979,160.80	19,507.56	5,998,668.36	0.00	0.00	0.00	64,074,982.30
A-I-2	74924WAB3	104,100,000.00	104,100,000.00	0.35594000	0.00	33,725.66	33,725.66	0.00	0.00	0.00	104,100,000.00
A-I-3	74924WAC1	106,300,000.00	106,300,000.00	0.37594000	0.00	36,373.47	36,373.47	0.00	0.00	0.00	106,300,000.00
A-I-4	74924WAD	65,200,000.00	65,200,000.00	0.45594000	0.00	27,057.53	27,057.53	0.00	0.00	0.00	65,200,000.00
A-II	74924WAE7	164,400,000.00	86,346,639.06	0.37594000	893,043.42	29,756.06	922,799.48	0.00	0.00	0.00	85,453,595.64
M-1	74924WAF4	42,000,000.00	42,000,000.00	0.49594000	0.00	19,025.10	19,025.10	0.00	0.00	0.00	42,000,000.00
M-2	74924WAG2	43,000,000.00	43,000,000.00	0.51594000	0.00	20,263.58	20,263.58	0.00	0.00	0.00	43,000,000.00
M-3	74924WAH	20,000,000.00	20,000,000.00	0.55594000	0.00	10,155.62	10,155.62	0.00	0.00	0.00	20,000,000.00
M-4	74924WAJ6	18,000,000.00	18,000,000.00	0.66594000	0.00	10,948.54	10,948.54	0.00	0.00	0.00	18,000,000.00
M-5	74924WAK	17,500,000.00	8,312,119.82	0.88594000	0.00	6,726.12	6,726.12	2,230,142.54	0.00	0.00	6,081,977.28
M-6	74924WAL1	15,500,000.00	0.00	1.03594000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
M-7	74924WAM	15,000,000.00	0.00	1.58594000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
M-8	74924WAN	13,000,000.00	0.00	2.23594000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
M-9	74924WAP2	10,500,000.00	0.00	2.73594000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
M-10	74924WAQ	11,000,000.00	0.00	2.73594000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SB	74924WAR8	38,500,043.75	0.00	0.00000000	0.00	4,891.56	4,891.56	0.00	0.00	0.00	0.00
R		0.00	0.00	0.00000000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deal Totals		**1,000,000,043.75**	**563,312,901.98**		**6,872,204.22**	**218,430.80**	**7,090,635.02**	**2,230,142.54**	**0.00**	**0.00**	**554,210,555.22**

2. Factor Summary

Amount /Original Amount per $1000 unit)

Class	CUSIP	Beginning Notional/ Principal Balance Factor	Principal Distribution Factor	Interest Distribution Factor	Total Distribution Factor	Deferred Interest Factor	Interest Shortfall Factor	Ending Notional/ Principal Balance Factor
A-I-1	74924WAA5	221.69032627	18.92139494	0.06173278	18.98312772	0.00000000	0.00043915	202.76893133
A-I-2	74924WAB3	1,000.00000000	0.00000000	0.32397368	0.32397368	0.00000000	0.00230471	1,000.00000000
A-I-3	74924WAC1	1,000.00000000	0.00000000	0.34217752	0.34217752	0.00000000	0.00243415	1,000.00000000
A-I-4	74924WAD9	1,000.00000000	0.00000000	0.41499279	0.41499279	0.00000000	0.00295215	1,000.00000000
A-II	74924WAE7	525.22286533	5.43213759	0.18099793	5.61313552	0.00000000	0.00000000	519.79072774
M-1	74924WAF4	1,000.00000000	0.00000000	0.45297857	0.45297857	0.00000000	0.00163310	1,000.00000000
M-2	74924WAG2	1,000.00000000	0.00000000	0.47124605	0.47124605	0.00000000	0.00169907	1,000.00000000
M-3	74924WAH0	1,000.00000000	0.00000000	0.50778100	0.50778100	0.00000000	0.00183100	1,000.00000000
M-4	74924WAJ6	1,000.00000000	0.00000000	0.60825222	0.60825222	0.00000000	0.00219278	1,000.00000000
M-5	74924WAK3	474.97827543	0.00000000	0.38434971	0.38434971	0.00000000	0.00138571	347.54155886
M-6	74924WAL1	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
M-7	74924WAM9	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
M-8	74924WAN7	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
M-9	74924WAP2	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
M-10	74924WAQ0	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
SB [1]	74924WAR8							
R		0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000

[1] Factors not reported for OC Classes

Deal Factor :	55.42105310%
Group I-ARM Factor :	52.57400592%
Group I-FIXED Factor :	65.80171998%
Group II-ARM Factor :	50.09624609%
Group II-FIXED Factor :	67.13345965%

4. Interest Summary

Class	Accrual Period		Accrual Methodology	Beginning Notional/Principal Balance	Pass-Through Rate	Optimal Interest Amount	Interest Loss	Deferred Interest	Interest Shortfall Amount	Other Income	Interest Distribution (1)-(2)-(3)-(4)+(5)=(6)	Accrued Certificate Interest Remaining Unpaid
	Start	End				(1)	(2)	(3)	(4)	(5)	(6)	
A-I-1	11/25/2009	12/27/2009	Actual/360	70,054,143.10	0.30594000	19,646.33	0.00	0.00	138.77	0.00	19,507.56	0.00
A-I-2	11/25/2009	12/27/2009	Actual/360	104,100,000.00	0.35594000	33,965.57	0.00	0.00	239.92	0.00	33,725.66	0.00
A-I-3	11/25/2009	12/27/2009	Actual/360	106,300,000.00	0.37594000	36,632.22	0.00	0.00	258.75	0.00	36,373.47	0.00
A-I-4	11/25/2009	12/27/2009	Actual/360	65,200,000.00	0.45594000	27,250.01	0.00	0.00	192.48	0.00	27,057.53	0.00
A-II	11/25/2009	12/27/2009	Actual/360	86,346,639.06	0.37594000	29,756.06	0.00	0.00	0.00	0.00	29,756.06	0.00
M-1	11/25/2009	12/27/2009	Actual/360	42,000,000.00	0.49594000	19,093.69	0.00	0.00	68.59	0.00	19,025.10	0.00
M-2	11/25/2009	12/27/2009	Actual/360	43,000,000.00	0.51594000	20,336.64	0.00	0.00	73.06	0.00	20,263.58	0.00
M-3	11/25/2009	12/27/2009	Actual/360	20,000,000.00	0.55594000	10,192.23	0.00	0.00	36.62	0.00	10,155.62	0.00
M-4	11/25/2009	12/27/2009	Actual/360	18,000,000.00	0.66594000	10,988.01	0.00	0.00	39.47	0.00	10,948.54	0.00
M-5	11/25/2009	12/27/2009	Actual/360	8,312,119.82	0.88594000	6,750.37	0.00	0.00	24.25	0.00	6,726.12	0.00
M-6	11/25/2009	12/27/2009	Actual/360	0.00	1.03594000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
M-7	11/25/2009	12/27/2009	Actual/360	0.00	1.58594000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
M-8	11/25/2009	12/27/2009	Actual/360	0.00	2.23594000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
M-9	11/25/2009	12/27/2009	Actual/360	0.00	2.73594000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
M-10	11/25/2009	12/27/2009	Actual/360	0.00	2.73594000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SB	11/25/2009	12/27/2009	Actual/360	0.00	0.00000000	0.00	0.00	0.00	0.00	4,891.56	4,891.56	0.00
R	11/01/2009	11/30/2009	30/360	0.00	0.00000000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deal Totals				**563,312,901.98**		**214,611.13**	**0.00**	**0.00**	**1,071.91**	**4,891.56**	**218,430.80**	**0.00**

Current Index Rates

Index Type	Rate	Classes
USLIB TEL 25 -2BD	0.23594000	M-2, A-I-3, A-I-4, M-3, A-I-2, M-4, A-II, M-1, M-5, A-I-1

5. Other Income Detail

Class	Prepayment Charges	Remaining Excess Cash Flow and OC Release Amount	Other Income Distribution
	(1)	(2)	(1) + (2) = (3)
SB	4,891.56	0.00	4,891.56
Deal Totals	**4,891.56**	**0.00**	**4,891.56**

6. Interest Shortfalls, Compensation and Expenses

	Current Prepayment Interest Shortfall Amount	Compensating Interest	Net Prepayment Interest Shortfall Amount (1) - (2)=(3)	Civil Relief Act Shortfall Count	Civil Relief Act Shortfall Amount	Compensation		Advances by Master Servicer	Allowable Expenses per Governing Documents	Non - Recoverable Advances
	(1)	(2)	(3)			Subservicer	Master Servicer			
Group I-ARM	3,462.86	3,462.86	0.00	3	742.86	111,840.63	9,634.22	23,486.95	0.00	53,353.49
Group I-FIXED	1,319.06	1,319.06	0.00	2	329.06	50,286.01	4,121.02	6,992.37	0.00	35,330.56
Group II-ARM	795.68	795.68	0.00	0	0.00	32,702.83	3,392.65	9,261.68	0.00	23,405.42
Group II-FIXED	181.99	181.99	0.00	0	0.00	9,694.02	941.59	3,301.59	0.00	2,781.60
Deal Totals	**5,759.59**	**5,759.59**	**0.00**	**5**	**1,071.92**	**204,523.49**	**18,089.48**	**43,042.59**	**0.00**	**114,871.07**

Advances are made for delinquent loans and are reimbursed from
borrower collections and liquidation proceeds as reported herein.

7. Prepayment Interest and Basis Risk/Net WAC Shortfall Amounts

(A) Prepayment Interest Shortfall Amounts

Class	Current Period	Prior Unpaid	Prior Unpaid Accrued Interest	Total Paid	Remaining Unpaid (1)+(2)+(3)-(4)=(5)
	(1)	(2)	(3)	(4)	(5)
A-I-1	0.00	0.00	0.00	0.00	0.00
A-I-2	0.00	0.00	0.00	0.00	0.00
A-I-3	0.00	0.00	0.00	0.00	0.00
A-I-4	0.00	0.00	0.00	0.00	0.00
A-II	0.00	0.00	0.00	0.00	0.00
M-1	0.00	0.00	0.00	0.00	0.00
M-2	0.00	0.00	0.00	0.00	0.00
M-3	0.00	0.00	0.00	0.00	0.00
M-4	0.00	0.00	0.00	0.00	0.00
M-5	0.00	0.00	0.00	0.00	0.00
M-6	0.00	0.00	0.00	0.00	0.00
M-7	0.00	0.00	0.00	0.00	0.00
M-8	0.00	0.00	0.00	0.00	0.00
M-9	0.00	0.00	0.00	0.00	0.00
M-10	0.00	0.00	0.00	0.00	0.00
SB	0.00	0.00	0.00	0.00	0.00
R	0.00	0.00	0.00	0.00	0.00
Deal Totals	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

(B) Basis Risk/Net WAC Shortfall Amounts

Class	Current Period Uncompensated	Prior Unpaid	Prior Unpaid Accrued Interest	Total Paid	Remaining Unpaid (1)+(2)+(3)-(4)=(5
	(1)	(2)	(3)	(4)	(5)
A-I-1	0.00	0.00	0.00	0.00	0.00
A-I-2	0.00	0.00	0.00	0.00	0.00
A-I-3	0.00	0.00	0.00	0.00	0.00
A-I-4	0.00	0.00	0.00	0.00	0.00
A-II	0.00	0.00	0.00	0.00	0.00
M-1	0.00	0.00	0.00	0.00	0.00
M-2	0.00	0.00	0.00	0.00	0.00
M-3	0.00	0.00	0.00	0.00	0.00
M-4	0.00	0.00	0.00	0.00	0.00
M-5	0.00	0.00	0.00	0.00	0.00
M-6	0.00	0.00	0.00	0.00	0.00
M-7	0.00	0.00	0.00	0.00	0.00
M-8	0.00	0.00	0.00	0.00	0.00
M-9	0.00	0.00	0.00	0.00	0.00
M-10	0.00	0.00	0.00	0.00	0.00
SB	0.00	0.00	0.00	0.00	0.00
R	0.00	0.00	0.00	0.00	0.00
Deal Totals	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

8. Collateral Summary

A. Loan Count and Balances

		Original Loan Count/ Scheduled Principal Balance	Beginning Loan Count/ Scheduled Principal	Scheduled Principal	Curtailments	Payoffs	Matured Loans	Repurchases	Beginning Aggregate Scheduled Principal Balance of Liquidations/ Charge-offs	Ending Loan Count/Scheduled Principal Balance
Group I-ARM	**Count**	2,839	1,549	N/A	103	7	0	0	21	1,521
	Balance/Amount	577,207,836.70	309,007,121.75	203,758.64	(146,554.65)	1,133,606.99	N/A	0.00	4,355,028.53	303,461,282.24
Group I-FIXED	**Count**	1,851	1,145	N/A	127	5	0	0	11	1,130
	Balance/Amount	205,346,555.16	137,434,136.58	114,574.99	(131,188.63)	392,562.57	N/A	0.00	1,936,622.43	135,121,565.22
Group II-ARM	**Count**	912	465	N/A	37	1	0	0	4	460
	Balance/Amount	178,145,804.84	90,055,061.21	58,080.48	12,236.63	61,437.94	N/A	0.00	678,945.36	89,244,360.80
Group II-FIXED	**Count**	283	174	N/A	13	1	0	0	2	171
	Balance/Amount	39,299,847.05	26,816,582.45	21,942.81	1,518.18	88,029.53	N/A	0.00	321,744.97	26,383,346.96
Deal Totals	**Count**	**5,885**	**3,333**	**N/A**	**280**	**14**	**0**	**0**	**38**	3,282
	Balance/Amount	**1,000,000,043.75**	**563,312,901.99**	**398,356.92**	**(263,988.47)**	**1,675,637.03**	**N/A**	**0.00**	**7,292,341.29**	**554,210,555.22**

B. Weighted Averages

	Beginning Weighted Average Gross Mortgage Rate	Ending Weighted Average Gross Mortgage Rate	Ending Weighted Average Remaining Amortization Term	Ending Weighted Average Months to Maturity	Beginning Weighted Average Net Mortgage Rate	Ending Weighted Average Net Mortgage Rate	Beginning Weighted Average Unmodified Net Mortgage Rate	Net Weighted Average Cap Rate	Weighted Average Net Rate
Group I-ARM	7.15328046	7.01217046	376.44	325.60	6.63953046	6.49622733	7.82003197	5.54550931	6.88950747
Group I-FIXED	7.96530608	7.96330170	338.33	310.42	7.45155608	7.44955170	7.95117812	5.54550931	6.88950747
Group II-ARM	7.44763214	7.33384577	366.55	325.61	6.93388214	6.81457410	8.04861379	5.67787256	7.03510705
Group II-FIXED	7.88879164	7.88271252	341.46	317.02	7.37504164	7.36896252	7.86191939	5.67787256	7.03510705
Deal Totals	**7.43346541**	**7.33730657**	**363.89**	**321.49**	**6.91971541**	**6.82146655**	**7.89056503**	**N/A**	**N/A**

C. Constant Prepayment Rate

	1 Month CPR	3 Month CPR	6 Month CPR	12 Month CPR	Life CPR
I-ARM	18.89%	25.64%	24.25%	27.99%	19.87%
I-FIXED	17.60%	14.31%	16.11%	15.94%	13.01%
II-ARM	9.59%	20.03%	21.98%	28.69%	21.21%
II-FIXED	16.94%	15.50%	19.22%	17.57%	12.42%
Deal Totals	**17.06%**	**21.68%**	**21.77%**	**25.04%**	**18.30%**

9. Repurchases

		Breaches Of Representations and Warranties	ARM Conversions	Optional Repurchases of Defaulted Loans	Others	Total (1)+(2)+(3)+(4)=(5)
		(1)	(2)	(3)	(4)	(5)
Group I-ARM	Count	0	0	0	0	0
	Scheduled Balance	0.00	0.00	0.00	0.00	0.00
Group I-FIXED	Count	0	0	0	0	0
	Scheduled Balance	0.00	0.00	0.00	0.00	0.00
Group II-ARM	Count	0	0	0	0	0
	Scheduled Balance	0.00	0.00	0.00	0.00	0.00
Group II-FIXED	Count	0	0	0	0	0
	Scheduled Balance	0.00	0.00	0.00	0.00	0.00
Deal Totals	**Count**	**0**	**0**	**0**	**0**	**0**
	Scheduled Balance	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

10. Loan Status Report

Delinquency Calculation Method: Office of Thrift Supervision

Deal Totals	Current / Delinquent		Bankruptcy		Foreclosure		REO			Total	
	Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance	Actual Balance	Count	Scheduled Balance
Current	1,820	266,876,984.96	39	5,710,768.94	0	0.00	0	0.00	0.00	1,859	272,587,753.90
30 days	179	26,769,473.10	14	2,167,357.95	0	0.00	0	0.00	0.00	193	28,936,831.05
60 days	125	20,129,006.52	9	1,488,378.55	14	1,804,148.12	0	0.00	0.00	148	23,421,533.19
90 days	108	17,602,689.77	7	960,934.67	24	5,296,150.67	1	165,727.83	166,384.55	140	24,025,502.94
120 days	83	15,527,201.98	10	1,239,747.91	38	7,256,508.23	1	53,588.53	53,863.73	132	24,077,046.65
150 days	52	9,420,443.48	8	1,052,769.23	36	7,593,119.97	0	0.00	0.00	96	18,066,332.68
180 days	31	6,186,214.43	7	728,946.06	51	11,264,081.34	0	0.00	0.00	89	18,179,241.83
181+ days	123	21,071,677.53	19	2,121,506.20	438	112,572,411.29	45	9,150,717.96	9,221,248.96	625	144,916,312.98
Total	**2,521**	**383,583,691.77**	**113**	**15,470,409.51**	**601**	**145,786,419.62**	**47**	**9,370,034.32**	**9,441,497.24**	**3,282**	**554,210,555.22**
Current	55.45%	48.15%	1.19%	1.03%	0.00%	0.00%	0.00%	0.00%	0.00%	56.64%	49.18%
30 days	5.45%	4.83%	0.43%	0.39%	0.00%	0.00%	0.00%	0.00%	0.00%	5.88%	5.22%
60 days	3.81%	3.63%	0.27%	0.27%	0.43%	0.33%	0.00%	0.00%	0.00%	4.51%	4.23%
90 days	3.29%	3.18%	0.21%	0.17%	0.73%	0.96%	0.03%	0.03%	0.03%	4.27%	4.34%
120 days	2.53%	2.80%	0.30%	0.22%	1.16%	1.31%	0.03%	0.01%	0.01%	4.02%	4.34%
150 days	1.58%	1.70%	0.24%	0.19%	1.10%	1.37%	0.00%	0.00%	0.00%	2.93%	3.26%
180 days	0.94%	1.12%	0.21%	0.13%	1.55%	2.03%	0.00%	0.00%	0.00%	2.71%	3.28%
181+ days	3.75%	3.80%	0.58%	0.38%	13.35%	20.31%	1.37%	1.65%	1.66%	19.04%	26.15%
Total	**76.81%**	**69.21%**	**3.44%**	**2.79%**	**18.31%**	**26.31%**	**1.43%**	**1.69%**	**1.70%**	**100.00%**	**100.00%**

Group I-ARM	Current / Delinquent		Bankruptcy		Foreclosure		REO			Total	
	Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance	Actual Balance	Count	Scheduled Balance
Current	728	127,486,475.85	9	1,655,085.70	0	0.00	0	0.00	0.00	737	129,141,561.55
30 days	75	13,384,482.38	9	1,227,025.50	0	0.00	0	0.00	0.00	84	14,611,507.88
60 days	62	10,454,633.07	5	995,257.98	8	1,024,298.63	0	0.00	0.00	75	12,474,189.68
90 days	39	8,674,761.18	2	245,425.03	14	3,248,117.11	0	0.00	0.00	55	12,168,303.32
120 days	45	10,197,862.94	4	532,171.24	21	4,054,225.08	1	53,588.53	53,863.73	71	14,837,847.79
150 days	23	4,496,443.95	5	494,278.36	25	5,437,629.94	0	0.00	0.00	53	10,428,352.25
180 days	16	3,667,146.08	5	604,680.28	33	7,577,345.09	0	0.00	0.00	54	11,849,171.45
181+ days	65	12,544,917.06	13	1,721,612.35	287	78,104,276.90	27	5,579,542.01	5,614,431.22	392	97,950,348.32
Total	**1,053**	**190,906,722.51**	**52**	**7,475,536.44**	**388**	**99,445,892.75**	**28**	**5,633,130.54**	**5,668,294.95**	**1,521**	**303,461,282.24**

Current	47.86%	42.01%	0.59%	0.55%	0.00%	0.00%	0.00%	0.00%	0.00%	48.45%	42.56%
30 days	4.93%	4.41%	0.59%	0.40%	0.00%	0.00%	0.00%	0.00%	0.00%	5.52%	4.81%
60 days	4.08%	3.45%	0.33%	0.33%	0.53%	0.34%	0.00%	0.00%	0.00%	4.93%	4.11%
90 days	2.56%	2.86%	0.13%	0.08%	0.92%	1.07%	0.00%	0.00%	0.00%	3.62%	4.01%
120 days	2.96%	3.36%	0.26%	0.18%	1.38%	1.34%	0.07%	0.02%	0.02%	4.67%	4.89%
150 days	1.51%	1.48%	0.33%	0.16%	1.64%	1.79%	0.00%	0.00%	0.00%	3.48%	3.44%
180 days	1.05%	1.21%	0.33%	0.20%	2.17%	2.50%	0.00%	0.00%	0.00%	3.55%	3.90%
181+ days	4.27%	4.13%	0.85%	0.57%	18.87%	25.74%	1.78%	1.84%	1.84%	25.77%	32.28%
Total	**69.23%**	**62.91%**	**3.42%**	**2.46%**	**25.51%**	**32.77%**	**1.84%**	**1.86%**	**1.86%**	**100.00%**	**100.00%**

GMAC RFC

Statement to Certificateholder

Residential Asset Securities Corp, 2007-KS2

December 28, 2009

Group I-FIXED	Current / Delinquent		Bankruptcy		Foreclosure		REO			Total	
	Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance	Actual Balance	Count	Scheduled Balance
Current	766	82,564,839.08	14	1,225,724.42	0	0.00	0	0.00	0.00	780	83,790,563.50
30 days	70	8,114,668.69	3	368,526.54	0	0.00	0	0.00	0.00	73	8,483,195.23
60 days	43	5,191,048.05	2	144,660.22	6	779,849.49	0	0.00	0.00	51	6,115,557.76
90 days	44	4,702,893.23	2	185,353.94	4	810,406.43	0	0.00	0.00	50	5,698,653.60
120 days	24	2,721,082.62	2	55,009.50	12	2,172,506.90	0	0.00	0.00	38	4,948,599.02
150 days	12	1,889,436.17	1	165,268.72	6	1,041,637.66	0	0.00	0.00	19	3,096,342.55
180 days	8	1,154,432.08	2	124,265.78	12	2,581,575.66	0	0.00	0.00	22	3,860,273.52
181+ days	27	3,177,101.58	4	214,343.26	60	14,513,408.66	6	1,223,526.54	1,236,656.57	97	19,128,380.04
Total	**994**	**109,515,501.50**	**30**	**2,483,152.38**	**100**	**21,899,384.80**	**6**	**1,223,526.54**	**1,236,656.57**	**1,130**	**135,121,565.22**

Current	67.79%	61.10%	1.24%	0.91%	0.00%	0.00%	0.00%	0.00%	0.00%	69.03%	62.01%
30 days	6.19%	6.01%	0.27%	0.27%	0.00%	0.00%	0.00%	0.00%	0.00%	6.46%	6.28%
60 days	3.81%	3.84%	0.18%	0.11%	0.53%	0.58%	0.00%	0.00%	0.00%	4.51%	4.53%
90 days	3.89%	3.48%	0.18%	0.14%	0.35%	0.60%	0.00%	0.00%	0.00%	4.42%	4.22%
120 days	2.12%	2.01%	0.18%	0.04%	1.06%	1.61%	0.00%	0.00%	0.00%	3.36%	3.66%
150 days	1.06%	1.40%	0.09%	0.12%	0.53%	0.77%	0.00%	0.00%	0.00%	1.68%	2.29%
180 days	0.71%	0.85%	0.18%	0.09%	1.06%	1.91%	0.00%	0.00%	0.00%	1.95%	2.86%
181+ days	2.39%	2.35%	0.35%	0.16%	5.31%	10.74%	0.53%	0.91%	0.91%	8.58%	14.16%
Total	**87.96%**	**81.05%**	**2.65%**	**1.84%**	**8.85%**	**16.21%**	**0.53%**	**0.91%**	**0.91%**	**100.00%**	**100.00%**

GMAC RFC

Statement to Certificateholder

Residential Asset Securities Corp, 2007-KS2

December 28, 2009

Group II-ARM	Current / Delinquent		Bankruptcy		Foreclosure		REO			Total	
	Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance	Actual Balance	Count	Scheduled Balance
Current	215	40,352,848.69	9	2,105,661.01	0	0.00	0	0.00	0.00	224	42,458,509.70
30 days	25	3,872,721.16	1	247,921.64	0	0.00	0	0.00	0.00	26	4,120,642.80
60 days	15	3,726,178.07	2	348,460.35	0	0.00	0	0.00	0.00	17	4,074,638.42
90 days	22	3,972,464.98	3	530,155.70	6	1,237,627.13	1	165,727.83	166,384.55	32	5,905,975.64
120 days	13	2,433,514.77	3	420,379.46	4	635,642.29	0	0.00	0.00	20	3,489,536.52
150 days	11	1,824,441.94	2	393,222.15	4	980,953.99	0	0.00	0.00	17	3,198,618.08
180 days	6	1,219,783.33	0	0.00	4	684,691.48	0	0.00	0.00	10	1,904,474.81
181+ days	23	4,075,303.82	1	61,233.26	81	18,163,551.11	9	1,791,876.64	1,808,432.13	114	24,091,964.83
Total	**330**	**61,477,256.76**	**21**	**4,107,033.57**	**99**	**21,702,466.00**	**10**	**1,957,604.47**	**1,974,816.68**	**460**	**89,244,360.80**

Current	46.74%	45.22%	1.96%	2.36%	0.00%	0.00%	0.00%	0.00%	0.00%	48.70%	47.58%
30 days	5.43%	4.34%	0.22%	0.28%	0.00%	0.00%	0.00%	0.00%	0.00%	5.65%	4.62%
60 days	3.26%	4.18%	0.43%	0.39%	0.00%	0.00%	0.00%	0.00%	0.00%	3.70%	4.57%
90 days	4.78%	4.45%	0.65%	0.59%	1.30%	1.39%	0.22%	0.19%	0.19%	6.96%	6.62%
120 days	2.83%	2.73%	0.65%	0.47%	0.87%	0.71%	0.00%	0.00%	0.00%	4.35%	3.91%
150 days	2.39%	2.04%	0.43%	0.44%	0.87%	1.10%	0.00%	0.00%	0.00%	3.70%	3.58%
180 days	1.30%	1.37%	0.00%	0.00%	0.87%	0.77%	0.00%	0.00%	0.00%	2.17%	2.13%
181+ days	5.00%	4.57%	0.22%	0.07%	17.61%	20.35%	1.96%	2.01%	2.02%	24.78%	27.00%
Total	**71.74%**	**68.89%**	**4.57%**	**4.60%**	**21.52%**	**24.32%**	**2.17%**	**2.19%**	**2.21%**	**100.00%**	**100.00%**

Group II-FIXED	Current / Delinquent		Bankruptcy		Foreclosure		REO			Total	
	Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance	Actual Balance	Count	Scheduled Balance
Current	111	16,472,821.34	7	724,297.81	0	0.00	0	0.00	0.00	118	17,197,119.15
30 days	9	1,397,600.87	1	323,884.27	0	0.00	0	0.00	0.00	10	1,721,485.14
60 days	5	757,147.33	0	0.00	0	0.00	0	0.00	0.00	5	757,147.33
90 days	3	252,570.38	0	0.00	0	0.00	0	0.00	0.00	3	252,570.38
120 days	1	174,741.65	1	232,187.71	1	394,133.96	0	0.00	0.00	3	801,063.32
150 days	6	1,210,121.42	0	0.00	1	132,898.38	0	0.00	0.00	7	1,343,019.80
180 days	1	144,852.94	0	0.00	2	420,469.11	0	0.00	0.00	3	565,322.05
181+ days	8	1,274,355.07	1	124,317.33	10	1,791,174.62	3	555,772.77	561,729.04	22	3,745,619.79
Total	**144**	**21,684,211.00**	**10**	**1,404,687.12**	**14**	**2,738,676.07**	**3**	**555,772.77**	**561,729.04**	**171**	**26,383,346.96**

Current	64.91%	62.44%	4.09%	2.75%	0.00%	0.00%	0.00%	0.00%	0.00%	69.01%	65.18%
30 days	5.26%	5.30%	0.58%	1.23%	0.00%	0.00%	0.00%	0.00%	0.00%	5.85%	6.52%
60 days	2.92%	2.87%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.92%	2.87%
90 days	1.75%	0.96%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.75%	0.96%
120 days	0.58%	0.66%	0.58%	0.88%	0.58%	1.49%	0.00%	0.00%	0.00%	1.75%	3.04%
150 days	3.51%	4.59%	0.00%	0.00%	0.58%	0.50%	0.00%	0.00%	0.00%	4.09%	5.09%
180 days	0.58%	0.55%	0.00%	0.00%	1.17%	1.59%	0.00%	0.00%	0.00%	1.75%	2.14%
181+ days	4.68%	4.83%	0.58%	0.47%	5.85%	6.79%	1.75%	2.11%	2.12%	12.87%	14.20%
Total	**84.21%**	**82.19%**	**5.85%**	**5.32%**	**8.19%**	**10.38%**	**1.75%**	**2.11%**	**2.12%**	**100.00%**	**100.00%**

GMAC RFC

Statement to Certificateholder

Residential Asset Securities Corp, 2007-KS2
December 28, 2009

11. Delinquency Data

	Totals			
	Count	% Count	Balance	% Balance
1 Month	193	5.88%	28,936,831.05	5.22%
2 Months	148	4.51%	23,421,533.19	4.23%
3 Months	140	4.27%	24,025,502.94	4.34%
4 Months	132	4.02%	24,077,046.65	4.34%
5 Months	96	2.93%	18,066,332.68	3.26%
6 Months	89	2.71%	18,179,241.83	3.28%
7 Months	71	2.16%	15,357,832.35	2.77%
8 Months	86	2.62%	16,298,944.58	2.94%
9 Months	72	2.19%	16,987,454.16	3.07%
10 Months	97	2.96%	23,083,852.26	4.17%
11 Months	42	1.28%	9,947,437.54	1.79%
12 Months	52	1.58%	12,255,880.38	2.21%

	Totals			
	Count	% Count	Balance	% Balance
13 Months	34	1.04%	7,753,884.65	1.40%
14 Months	29	0.88%	7,243,149.62	1.31%
15 Months	26	0.79%	6,268,452.45	1.13%
16 Months	11	0.34%	3,007,764.22	0.54%
17 Months	12	0.37%	2,861,147.84	0.52%
18 Months	13	0.40%	3,174,258.26	0.57%
19 Months	8	0.24%	1,911,792.83	0.34%
20 Months	14	0.43%	3,726,376.22	0.67%
21 Months	9	0.27%	2,492,125.61	0.45%
22 Months	3	0.09%	848,335.31	0.15%
23 Months	3	0.09%	1,000,853.86	0.18%
24 Months	6	0.18%	1,359,925.38	0.25%

	Totals			
	Count	% Count	Balance	% Balance
25 Months	6	0.18%	1,385,020.80	0.25%
26 Months	7	0.21%	1,750,815.33	0.32%
27 Months	4	0.12%	699,990.88	0.13%
28 Months	6	0.18%	1,466,814.54	0.26%
29 Months	4	0.12%	1,131,030.66	0.20%
30 Months	2	0.06%	761,522.79	0.14%
31 Months	4	0.12%	799,242.95	0.14%
32 Months	3	0.09%	1,171,836.36	0.21%
33 Months	1	0.03%	170,571.15	0.03%
34 Months	0	0.00%	0.00	0.00%
35 Months	0	0.00%	0.00	0.00%
36 Months	0	0.00%	0.00	0.00%

	Totals			
	Count	% Count	Balance	% Balance
37 Months	0	0.00%	0.00	0.00%
38 Months	0	0.00%	0.00	0.00%
39 Months	0	0.00%	0.00	0.00%
40 Months	0	0.00%	0.00	0.00%
41 Months	0	0.00%	0.00	0.00%
42 Months	0	0.00%	0.00	0.00%
43 Months	0	0.00%	0.00	0.00%
44 Months	0	0.00%	0.00	0.00%
45 Months	0	0.00%	0.00	0.00%
46 Months	0	0.00%	0.00	0.00%
47 Months	0	0.00%	0.00	0.00%
48 Months	0	0.00%	0.00	0.00%

	Totals			
	Count	% Count	Balance	% Balance
49 Months	0	0.00%	0.00	0.00%
50 Months	0	0.00%	0.00	0.00%
51 Months	0	0.00%	0.00	0.00%
52 Months	0	0.00%	0.00	0.00%
53 Months	0	0.00%	0.00	0.00%
54 Months	0	0.00%	0.00	0.00%
55 Months	0	0.00%	0.00	0.00%
56 Months	0	0.00%	0.00	0.00%
57 Months	0	0.00%	0.00	0.00%
58 Months	0	0.00%	0.00	0.00%
59 Months	0	0.00%	0.00	0.00%
60+ Months	0	0.00%	0.00	0.00%

12. Loss Mitigation and Servicing Modifications

		Current		1 Payment		2 Payments		3+ Payments		Foreclosure		REO		Total	
	Modification	**Coun**	**Scheduled Balance**	**Coun**	**Scheduled Balance**	**Coun**	**Scheduled Balance**	**Coun**	**Scheduled Balance**	**Coun**	**Scheduled Balance**	**Coun**	**Scheduled Balance**	**Coun**	**Scheduled Balance**
Group I-ARM	Capitalizations	18	3,240,823.05	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	18	3,240,823.05
	Other Modificatio	252	54,460,697.30	35	7,024,120.50	23	4,815,345.47	74	16,505,818.03	114	29,962,942.63	1	53,588.53	499	112,822,512.46
Group I-FIXED	Capitalizations	8	1,747,750.48	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	8	1,747,750.48
	Other Modificatio	108	13,000,796.78	18	2,815,384.97	15	1,574,015.84	29	4,107,069.52	21	3,956,158.10	0	0.00	191	25,453,425.21
Group II-ARM	Capitalizations	4	837,721.79	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	4	837,721.79
	Other Modificatio	86	19,230,007.13	10	2,073,001.05	9	2,156,132.00	20	3,409,387.68	22	5,234,172.20	0	0.00	147	32,102,700.06
Group II-FIXED	Capitalizations	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
	Other Modificatio	22	3,349,818.52	2	270,419.88	2	170,164.53	4	513,276.37	5	608,629.52	0	0.00	35	4,912,308.82
Deal Totals	**Capitalizations**	**30**	**5,826,295.32**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**	**30**	**5,826,295.32**
	Other Modifications	**468**	**90,041,319.73**	**65**	**12,182,926.40**	**49**	**8,715,657.84**	**127**	**24,535,551.60**	**162**	**39,761,902.45**	**1**	**53,588.53**	**872**	**175,290,946.55**

Modification Type		Payoffs				Repurchases				Liquidations				Total			
		Current Month		Cumulative		Current Month		Cumulative		Current Month		Cumulative		Current Month		Cumulative	
		Count	Beginning Balance	Count	Beginning Balance	Count	Beginning Balance	Count	Beginning Balance	Count	Beginning Balance	Count	Beginning Balance	Count	Beginning Balance	Count	Beginning Balance
Group I-ARM	Capitalizations	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
	Other Modifications	0	0.00	1	325,884.63	0	0.00	0	0.00	2	214,765.95	30	8,809,384.75	2	214,765.95	31	9,135,269.38
Group I-FIXED	Capitalizations	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
	Other Modifications	0	0.00	1	56,668.93	0	0.00	0	0.00	1	85,827.22	10	1,087,965.98	1	85,827.22	11	1,144,634.91
Group II-ARM	Capitalizations	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
	Other Modifications	0	0.00	0	0.00	0	0.00	0	0.00	1	127,456.83	12	2,939,420.94	1	127,456.83	12	2,939,420.94
Group II-FIXED	Capitalizations	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
	Other Modifications	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	1	164,343.55	0	0.00	1	164,343.55
Deal Totals	**Capitalizations**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**
	Other Modifications	**0**	**0.00**	**2**	**382,553.56**	**0**	**0.00**	**0**	**0.00**	**4**	**428,050.00**	**53**	**13,001,115.22**	**4**	**428,050.00**	**55**	**13,383,668.78**

13. Losses and Recoveries

A. Current Cycle Realized Losses

Current Period Realized Losses		Liquidations	Charge-Offs	Servicing Modifications	Bankruptcy Losses	Total
Group I-ARM	Loss Count	47	9	503	0	559
	Beginning Aggregate Scheduled Balance	4,142,520.04	212,508.49	111,304,310.06	0.00	115,659,338.59
	Principal Portion of Loss	2,497,004.91	212,508.49	0.00	0.00	2,709,513.40
	Interest Portion of Loss	209,837.58	27,157.07	321,460.73	0.00	558,455.38
	Total Realized Loss	2,706,842.49	239,665.56	321,460.73	0.00	3,267,968.78
Group I-FIXED	Loss Count	18	18	199	0	235
	Beginning Aggregate Scheduled Balance	1,766,835.71	169,786.72	27,124,659.12	0.00	29,061,281.55
	Principal Portion of Loss	1,006,345.94	169,786.72	0.00	0.00	1,176,132.66
	Interest Portion of Loss	(3,373.01)	6,676.96	74,632.28	0.00	77,936.23
	Total Realized Loss	1,002,972.93	176,463.68	74,632.28	0.00	1,254,068.89
Group II-ARM	Loss Count	16	0	150	0	166
	Beginning Aggregate Scheduled Balance	678,945.36	0.00	32,580,390.61	0.00	33,259,335.97
	Principal Portion of Loss	445,001.53	0.00	0.00	0.00	445,001.53
	Interest Portion of Loss	44,541.20	0.00	89,396.84	0.00	133,938.04
	Total Realized Loss	489,542.73	0.00	89,396.84	0.00	578,939.57
Group II-FIXED	Loss Count	3	1	35	0	39
	Beginning Aggregate Scheduled Balance	321,744.97	0.00	4,917,524.68	0.00	5,239,269.65
	Principal Portion of Loss	270,969.93	0.00	0.00	0.00	270,969.93
	Interest Portion of Loss	150.00	1,088.24	12,772.86	0.00	14,011.10
	Total Realized Loss	271,119.93	1,088.24	12,772.86	0.00	284,981.03
Deal Totals	**Loss Count**	**84**	**28**	**887**	**0**	**999**
	Beginning Aggregate Scheduled	**6,910,046.08**	**382,295.21**	**175,926,884.47**	**0.00**	**183,219,225.76**
	Principal Portion of	**4,219,322.31**	**382,295.21**	**0.00**	**0.00**	**4,601,617.52**
	Interest Portion of Loss	**251,155.77**	**34,922.27**	**498,262.71**	**0.00**	**784,340.75**
	Total Realized Loss	**4,470,478.08**	**417,217.48**	**498,262.71**	**0.00**	**5,385,958.27**

B. Cumulative Realized Losses

Cumulative Realized Losses		Liquidations	Charge-Offs	Servicing Modifications	Bankruptcy Losses	Total
Group I-ARM	Loss Count	688	99	571	0	1,358
	Total Realized Loss	103,705,809.33	10,122,729.06	3,538,802.92	0.00	117,367,341.31
Group I-FIXED	Loss Count	141	322	221	0	684
	Total Realized Loss	11,996,941.91	23,252,364.66	739,698.30	0.00	35,989,004.87
Group II-ARM	Loss Count	228	18	179	0	425
	Total Realized Loss	28,159,741.42	2,258,337.75	1,074,588.21	0.00	31,492,667.38
Group II-FIXED	Loss Count	34	26	39	0	99
	Total Realized Loss	2,711,126.39	1,245,085.05	169,462.76	0.00	4,125,674.20
Deal Totals	**Loss Count**	**1,091**	**465**	**1,010**	**0**	**2,566**
	Total Realized Loss	**146,573,619.05**	**36,878,516.52**	**5,522,552.19**	**0.00**	**188,974,687.76**

C. Subsequent Recoveries

Subsequent Recoveries		Current Period	Cumulative
Group I-ARM	Subsequent Recoveries Count	49	237
	Subsequent Recoveries	86,735.61	1,569,777.05
	Net Loss 1	3,181,233.17	115,797,564.26
	Net Loss % 2	0.55%	20.06%
Group I-FIXED	Subsequent Recoveries Count	17	159
	Subsequent Recoveries	11,910.45	263,263.39
	Net Loss 1	1,242,158.44	35,725,741.48
	Net Loss % 2	0.60%	17.40%
Group II-ARM	Subsequent Recoveries Count	17	67
	Subsequent Recoveries	53,522.92	194,381.79
	Net Loss 1	525,416.65	31,298,285.59
	Net Loss % 2	0.29%	17.57%

Group II-FIXED	Subsequent Recoveries Count	0	19
	Subsequent Recoveries	0.00	36,704.45
	Net Loss 1	284,981.03	4,088,969.75
	Net Loss % 2	0.73%	10.40%
Deal Totals	**Subsequent Recoveries Cou**	**83**	**482**
	Subsequent Recoveries	**152,168.98**	**2,064,126.68**
	Net Loss 1	**5,233,789.29**	**186,910,561.08**
	Net Loss % 2	**0.52%**	**18.69%**

1 Total Realized Loss less Subsequent Recoveries

2 Net Loss % of Original Balance

D. Default Percentages

Default Loss Percentage		1 Month	3 Months	6 Months	12 Months	Life of Deal
Group I-ARM	Monthly Default Rate	1.41%	2.22%	2.07%	2.45%	1.27 %
	Constant Default Rate	15.67%	23.63%	22.23%	25.79%	14.21%
Group I-FIXED	Monthly Default Rate	1.41%	1.20%	1.21%	1.19%	0.74 %
	Constant Default Rate	15.67%	13.51%	13.60%	13.38%	8.57%
Group II-ARM	Monthly Default Rate	0.75%	1.81%	1.89%	2.48%	1.19 %
	Constant Default Rate	8.69%	19.63%	20.46%	25.98%	13.34%
Group II-FIXED	Monthly Default Rate	1.20%	1.10%	1.22%	1.15%	0.55 %
	Constant Default Rate	13.49%	12.48%	13.75%	12.95%	6.39%
Deal Totals	Monthly Default Rate	**1.30%**	**1.86%**	**1.80%**	**2.11%**	**1.10 %**
	Constant Default Rate	**14.48%**	**20.15%**	**19.56%**	**22.56%**	**12.46%**

1-Month MDR (Current Month) = SUM(Beginning Scheduled balances of liquidating loans) / [SUM(Beginning Scheduled loan balances)- SUM(Scheduled Principal payments)]
m-Month = 3, 6, 12, months or the life of deal to date
m-Month MDR(over m months in period where n is current month)= $1-[(1-MDR_{n-m+1}) * (1-MDR_{n-m+2}) *\ldots* (1-MDR_{n-1}) * (1-MDR_n)]^{(1/m)}$
$CDR_m = 1- [(1- MDR_m)^{12}]$,where m is number of months in period

14. Credit Enhancement Report

Reserve Accounts

Description	Source	Beginning Balance	DEPOSITS: Investment Earnings	DEPOSITS: Other Deposits	WITHDRAWALS: Draws	WITHDRAWALS: Releases	Ending Balance
Supplemental Interest Trust Account		0.00	0.00	370,588.18	370,588.18	0.00	0.00

Hedge Agreements

Description	Provider	Termination Date	Amount Received From Provider	Amount Paid to Provider
Swap Agreement	JPMORGAN CHASE BANK	02/25/2011	17,613.92	388,202.10

16. Overcollateralization Summary

	Prior Required Overcollateralization Amount	Beginning Overcollateralization Amount	Overcollateralization Increase/(Reduction) Amount	Ending Overcollateralization Amount	Current Required Overcollateralization Amount
Deal Total	38,500,001.68	0.00	0.00	0.00	38,500,001.68

17. Excess Cashflow, Overcollateralization and Derivative Amounts

Excess Cashflow and Derivative Summary		
(1)	Scheduled Unmodified Net Interest	3,710,502.20
(2)	Interest Losses	784,340.75
(3)	Subsequent Recoveries	152,168.98
(4)	Interest Adjustment Amount	-330.43
(5)	Credit Risk Management Fee	6,454.63
(6)	Swap Payment Amount - OUT	370,588.18
(7)	Swap Payment Amount - IN	0.00
(8)	Certificate Interest Amount	214,611.14
(9)	OC Reduction Amount	0.00
(10)	Excess Cashflow Prior to OC Provisions	2,371,474.98

Overcollateralization and Derivative Amounts		
	Excess Cashflow Prior to OC Provisions	2,371,474.98
(1)	Unreimbursed Principal Portion of Realized Losses	152,168.98
(2)	Principal Portion of Realized Losses	2,219,306.00
(3)	Overcollateralization Increase	0.00
(4)	Prepayment Interest Shortfall	0.00
(5)	Unpaid PPIS With Accrued Interest	0.00
(6)	Basis Risk Shortfall Carry-Forward Amount	0.00
(7)	Relief Act Shortfall	0.00
(8)	Unreimbursed Realized Losses	0.00
(9)	Swap Termination Payment Amount	0.00
(10)	To Class SB Certificates	0.00

Excess Cashflow Prior to OC Provisions amount takes into account any Non-Recoverable Advance Amounts from Section 6.

18. Performance Tests

Senior Balance Test	
Senior Certificate Beginning Balance - Actual Value	432,000,782.17
Zero Balance	0.00
Senior Certificate Beginning Balance = 0.00	False
Current Distribution Date >= Target Distribution	
Current Distribution Period	34
StepDownTarget Distribution Period	37
Current Distribution Date >= Target Distribution Date	False
Stepdown Date - Senior Enhancement Test	
Current Senior Enhancement Percent - Actual value	23.69354400%
Specified Senior Enhancement Percent - Target value	48.80000000%
Senior Enhance Pct >= Specified Senior Enhance Pct (Actual End Balance <= Target End Bal	False
StepDown Date and Senior Enhancement pass	
Current Distribution Date >= Target Distribution Date	False
Senior Enhance Pct >= Specified Senior Enhance Pct (Actual End Balance <= Target End Bal	False
After StepDown Date and Senior Enh Percent >= Target Percent	False
StepDown Date has occured	
Senior Certificate Beginning Balance = 0.00	False
After StepDown Date and Senior Enh Percent >= Target Percent	False
Stepdown Date has occurred	False
Sixty-Plus Delinquency Percentage >= Target %	
3-Month Average Sixty-Plus Delinquency Percentage - Actual Value	44.64245100%
Senior Enhancement Delinquency Percentage - Target Value	7.76911300%
Sixty-Plus Delinquency Percentage >= Senior Enhancement Delinquency Percentage Target	True

Trigger Event clause (b) - Realized Loss Test	
Aggregate Realized Loss Percentage - Actual Value	18.94161200%
Scheduled Loss Target Percent	2.97500000%
Aggregate Realized Loss Percentage >= Scheduled Loss Percent	True
Trigger Event is in effect?	
Sixty-Plus Delinquency Percentage >= Senior Enhancement Delinquency Percentage Target	True
Aggregate Realized Loss Percentage >= Scheduled Loss Percent	True
Trigger Event is in effect	False
Stepdown Date and Trigger Event in effect	
Stepdown Date has occurred	False
Trigger Event is in effect	False
Trigger Event is in effect on or after StepDown Date	False

20. Comments

Comments: Group I-Fixed: Ending Loan Count is off due to Liquidation Reversal

ERISA Text: Each beneficial owner of any Certificate (or any interest therein) which provides credit enhancement for any other Certificate and is available in book-entry form, including a Class M Certificate, shall be deemed to have represented, by virtue of its acquisition or holding of such Certificate (or interest therein), that either: a) it is not an employee benefit or other plan subject to the prohibited transaction provision of the Employee Retirement Income Security Act of 1974, as amended('ERISA'), or Section 4975 of the Internal Revenu Code of 1986, as amended (a 'Plan'), or any other person (including an investment manager, a named fiduciary or a trustee of any Plan) acting, directly or indirectly, on behalf of purchasing any Certificate with 'plan assets' of any Plan; or b) (i) the transferee is an insurance company, (ii) the source of funds to be used by it to purchase the Certificates is an 'insurance company general account' (within the meaning of Department of Labor Prohibited Transaction Class Exemption ('PTCE') 95-60), and (iii) the conditions set forth in Section I and III of PTCE 95-60 have been satisfied. Any purported beneficial owner of any such book-entry Certificate (or interest therein) to whom either (a) or (b) above does not apply shall indemnify and hold harmless the Company, the Trustee, the Master Servicer, any Subservicer, and the Trust Fund from and against any and all liabilities, claim, cost or expenses incurred by such parties as a result of its acquisition or holding of such Certificate.

GMAC RFC

Statement To Certificateholder

Residential Asset Securities Corp., 2007-KS2
December 28, 2009

Cash Flow Received and Uses of Funds

Cash Flow Received	*Amount*
Principal and Interest Payments	5,941,179.51
Prepayment Premium	4,891.56
Liquidation and Insurance Proceeds	2,388,176.31
Subsequent Recoveries	152,168.98
Repurchase Proceeds	0.00
Other Deposits/Adjustments (including Derivatives Payment)	5,759.59
Total Deposits	8,492,175.95
Uses of Funds	*Amount*
Transfer to Certificate Account	7,090,635.02
Reimbursed Advances and Expenses	1,007,103.69
Master Servicing Compensation	23,849.07
Derivatives Payment	370,588.18
Total Withdrawals	8,492,175.96
Ending Balance	0.00