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

March 25, 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

March 25, 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	64,707,619.11	1,942,000.50	35,355.08	1,977,355.58	0.00	0.00	62,765,618.61
A2	203,526,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A3	248,661,000.00	92,510,120.48	2,665,161.76	47,672.93	2,712,834.69	0.00	0.00	89,844,958.72
A4	25,395,000.00	25,395,000.00	0.00	15,058.35	15,058.35	0.00	0.00	25,395,000.00
M1	40,496,000.00	40,496,000.00	0.00	27,156.78	27,156.78	0.00	0.00	40,496,000.00
M2	36,953,000.00	36,953,000.00	0.00	25,641.52	25,641.52	0.00	0.00	36,953,000.00
M3	22,273,000.00	22,273,000.00	0.00	15,628.06	15,628.06	0.00	0.00	22,273,000.00
M4	20,248,000.00	20,248,000.00	0.00	15,622.02	15,622.02	0.00	0.00	20,248,000.00
M5	17,717,000.00	17,717,000.00	0.00	14,219.48	14,219.48	0.00	0.00	17,717,000.00
M6	16,198,000.00	16,198,000.00	0.00	14,383.70	14,383.70	0.00	0.00	16,198,000.00
M7	15,692,000.00	15,692,000.00	0.00	21,000.55	21,000.55	0.00	0.00	15,692,000.00
M8	14,174,000.00	14,174,000.00	0.00	21,169.91	21,169.91	0.00	0.00	14,174,000.00
M9	11,136,000.00	11,083,646.14	0.00	24,298.92	24,298.92	3,642,736.97	0.00	7,440,909.17
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	377,447,485.73	4,607,162.26	277,207.30	4,884,369.56	3,642,736.97	0.00	369,197,586.50

CLASS	ORIGINAL FACE VALUE	BEGINNING NOTIONAL BALANCE	PRINCIPAL	INTEREST	TOTAL	REALIZED LOSSES	DEFERRED INTEREST	ENDING NOTIONAL BALANCE
C	1,011,827,945.48	377,447,385.67	0.00	0.00	0.00	0.00	0.00	369,197,486.45

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

March 25, 2009

FACTOR INFORMATION PER $1000 OF ORIGINAL FACE

CLASS	CUSIP	BEGINNING PRINCIPAL	PRINCIPAL	INTEREST	TOTAL	ENDING PRINCIPAL	CURRENT PASS-THRU RATE
A1	46626LFX3	231.34981948	6.94325446	0.12640538	7.06965985	224.40656502	0.702491%
A2	46626LFK1	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.000000%
A3	46626LFL9	372.03309116	10.71805293	0.19171857	10.90977150	361.31503823	0.662563%
A4	46626LFM7	1,000.00000000	0.00000000	0.59296515	0.59296515	1,000.00000000	0.762384%
M1	46626LFN5	1,000.00000000	0.00000000	0.67060401	0.67060401	1,000.00000000	0.862205%
M2	46626LFP0	1,000.00000000	0.00000000	0.69389549	0.69389549	1,000.00000000	0.892151%
M3	46626LFQ8	1,000.00000000	0.00000000	0.70165941	0.70165941	1,000.00000000	0.902134%
M4	46626LFR6	1,000.00000000	0.00000000	0.77153398	0.77153398	1,000.00000000	0.991973%
M5	46626LFS4	1,000.00000000	0.00000000	0.80258960	0.80258960	1,000.00000000	1.031901%
M6	46626LFT2	1,000.00000000	0.00000000	0.88799235	0.88799235	1,000.00000000	1.141704%
M7	46626LFU9	1,000.00000000	0.00000000	1.33829658	1.33829658	1,000.00000000	1.720667%
M8	46626LFV7	1,000.00000000	0.00000000	1.49357344	1.49357344	1,000.00000000	1.920309%
M9	46626LFW5	995.29868355	0.00000000	2.18201509	2.18201509	668.18509070	2.818699%
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		387.14782287	4.72556556	0.28433148	5.00989704	378.68590261	

CLASS	CUSIP	BEGINNING NOTIONAL	PRINCIPAL	INTEREST	TOTAL	ENDING NOTIONAL	CURRENT PASS-THRU RATE
C	N/A	373.03514630	0.00000000	0.00000000	0.00000000	364.88168576	0.000000%

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

March 25, 2009

Dates:

Record Date	03/24/09
Determination Date	03/13/09
Distribution Date	03/25/09

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	46.84844%
31.75% of Senior Enhancement Percentage	16.35177%
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	10.31165%
Required Cumulative Loss %	3.71250%

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	1,795,994.04
Payment to Class C	0.00

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

March 25, 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

March 25, 2009

Swap Account:

Net Swap Payment Due	84,756.62
Net Swap Payment Paid	84,756.62
Net Swap Receipt Due	0.00
Beginning Balance	1,000.00
Additions to the Swap Account	84,756.62
Withdrawals from the Swap Account	84,756.62
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	February 25, 2009
End Date	March 25, 2009
Number of Days in Accrual Period	28

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

March 25, 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	3,578.13
Class M8	0.00	0.00	7,839.80
Class M9	0.00	0.00	71,469.86
Class M10	0.00	0.00	95,194.99
Class M11	0.00	0.00	83,292.67

Non Supported Interest Shortfall

	Prepayment Interest Shortfalls	Relief Act Interest Shortfalls
Class A1	0.00	63.35
Class A2	0.00	0.00
Class A3	0.00	85.42
Class A4	0.00	26.98
Class M1	0.00	48.66
Class M2	0.00	45.95
Class M3	0.00	28.00
Class M4	0.00	27.99
Class M5	0.00	25.48
Class M6	0.00	25.77
Class M7	0.00	37.63
Class M8	0.00	37.93
Class M9	0.00	43.54
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

March 25, 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	52,353.86	3,642,736.97	0.00	3,695,090.83
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 7.084684

One-Month LIBOR for Such Distribution Date 0.473750

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	0.703750	0.751880
Class A2	0.543750	0.591880
Class A3	0.663750	0.711880
Class A4	0.763750	0.811880
Class M1	0.863750	0.911880
Class M2	0.893750	0.941880
Class M3	0.903750	0.951880
Class M4	0.993750	1.041880
Class M5	1.033750	1.081880
Class M6	1.143750	1.191880
Class M7	1.723750	1.771880
Class M8	1.923750	1.971880
Class M9	2.823750	2.871880
Class M10	2.973750	3.021880
Class M11	2.973750	3.021880

Deal Code:	JPM06FRE1
Distribution Date:	03/25/2009
Pay Date:	03/25/2009

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

Table of Contents

THE BANK OF NEW YORK MELLON

Deal Code:	JPM06FRE1
Distribution Date:	03/25/2009
Pay Date:	03/25/2009

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

Collateral Information - Summary | Total

Interest Collections	
Scheduled Interest	2,325,879.21
Prepay Interest Excess / Shortfall	0.00
Interest Adjustment	0.00
Servicer Provided Fee (DAD)	0.00
Servicer Stop Advance	0.00
Total Interest Collected	**2,325,879.21**

Fee Summary	
Servicer Fee (1)	154,979.78
Servicer Fee (2)	0.00
Trustee Fee	0.00
Primary Mortgage Insurance Fee	0.00
Other Fees	6,290.78
Total Fees	**161,270.56**
Total Fees (Withheld)	**154,979.77**

Other Interest Adjustment	
Relief Act (Soldiers _Sailors)	(496.71)
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	(4,087.26)
NonRecoverable Servicer Advance	(2,066.66)
Total Other Interest Adjust.	**(6,650.63)**

Summary	
(+) Total Principal Collected	8,347,811.03
(-) Total Losses	5,536,642.81
(+) Total Interest Collected	2,325,879.21
(+) Total Other Interest Adjust. Collected	(6,650.63)
(-) Total Fees (Withheld)	154,979.77
(+) Prepayment Penalty	0.00
Total Available Funds from Collection	**4,975,417.03**

Summary	Balance	Count
Beginning Pool	377,447,385.72	1,741
Scheduled Principal	336,763.45	
UnScheduled Principal	8,011,047.58	
Ending Pool	369,197,486.50	1,702

Characteristics	
Weighted Average Coupon Rate (WAC)	7.5192640
Weighted Average Net Rate (NetWAC)	6.9992640
Weighted Average Remaining Term	319

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

Other Considerations for Losses	
Balance Due Trust	7,675,647.90
Net Liquidation Proceeds	2,269,007.62
Recovered Delinquency	0.00
Delinquency Advances	0.00

Scheduled Principal	
Scheduled Principal	336,763.45
Total Scheduled Principal	**336,763.45**

UnScheduled Principal	
(+) Curtailments	14,499.64
(+) Curtailment Adjustment	(256,788.18)
(+) Principal Payoff	8,155,424.31
(+) Principal Adjustment	0.00
(-) Negative Amortization	0.00
(+) Servicer Stop Advance	97,911.81
Total UnScheduled Principal	**8,011,047.58**

Losses	
(+) Initial (Current) Loss	5,406,640.28
(+) Non-Recoverable Advances	95,270.73
(+) Subsequent Loss	50,742.05
(-) Subsequent Gain	16,010.25
Total Losses	**5,536,642.81**
Cumulative Losses	**104,336,133.62**

Principal Payoff	Balance	Count
Bankruptcy	0.00	0
Discount	0.00	0
Foreclosure	0.00	0
Insurance	0.00	0
Liquidation	7,675,647.90	33
Prepay In Full	479,776.41	6
REO Disposal	0.00	0
Repurchase	0.00	0
Others	0.00	0
Total Principal Payoff	**8,155,424.31**	**39**

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

Collateral Information - Summary — Group 1

Interest Collections

Scheduled Interest	874,182.57
Prepay Interest Excess / Shortfall	0.00
Interest Adjustment	0.00
Servicer Provided Fee (DAD)	0.00
Servicer Stop Advance	0.00
Total Interest Collected	**874,182.57**

Fee Summary

Servicer Fee (1)	57,318.23
Servicer Fee (2)	0.00
Trustee Fee	0.00
Primary Mortgage Insurance Fee	0.00
Other Fees	2,325.98
Total Fees	**59,644.21**
Total Fees (Withheld)	**57,318.23**

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	(3,603.10)
NonRecoverable Servicer Advance	(1,200.94)
Total Other Interest Adjust.	**(5,101.57)**

Summary

(+) Total Principal Collected	3,221,698.00
(-) Total Losses	2,036,740.80
(+) Total Interest Collected	874,182.57
(+) Total Other Interest Adjust. Collected	(5,101.57)
(-) Total Fees (Withheld)	57,318.23
(+) Prepayment Penalty	0.00
Total Available Funds from Collection	**1,996,719.97**

Summary

	Balance	Count
Beginning Pool	139,559,152.08	770
Scheduled Principal	127,092.10	
UnScheduled Principal	3,094,605.90	
Ending Pool	136,337,454.08	752

Characteristics

Weighted Average Coupon Rate (WAC)	7.6485551
Weighted Average Net Rate (NetWAC)	7.1285551
Weighted Average Remaining Term	319

Advances by Servicer

Current P and I	0.00
Outstanding P and I	0.00

Other Considerations for Losses

Balance Due Trust	2,751,837.58
Net Liquidation Proceeds	803,138.51
Recovered Delinquency	0.00
Delinquency Advances	0.00

Scheduled Principal

Scheduled Principal	127,092.10
Total Scheduled Principal	**127,092.10**

UnScheduled Principal

(+) Curtailments	3,749.43
(+) Curtailment Adjustment	(77,914.57)
(+) Principal Payoff	3,168,771.04
(+) Principal Adjustment	0.00
(-) Negative Amortization	0.00
(+) Servicer Stop Advance	0.00
Total UnScheduled Principal	**3,094,605.90**

Losses

(+) Initial (Current) Loss	1,948,699.07
(+) Non-Recoverable Advances	72,127.80
(+) Subsequent Loss	18,676.33
(-) Subsequent Gain	2,762.40
Total Losses	**2,036,740.80**
Cumulative Losses	**35,671,342.36**

Principal Payoff

	Balance	Count
Bankruptcy	0.00	0
Discount	0.00	0
Foreclosure	0.00	0
Insurance	0.00	0
Liquidation	2,751,837.58	14
Prepay In Full	416,933.46	4
REO Disposal	0.00	0
Repurchase	0.00	0
Others	0.00	0
Total Principal Payoff	**3,168,771.04**	**18**

Deal Code:	JPM06FRE1
Distribution Date:	03/25/2009
Pay Date:	03/25/2009

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

Collateral Information - Summary — Group 2

Interest Collections	
Scheduled Interest	1,451,696.64
Prepay Interest Excess / Shortfall	0.00
Interest Adjustment	0.00
Servicer Provided Fee (DAD)	0.00
Servicer Stop Advance	0.00
Total Interest Collected	**1,451,696.64**

Fee Summary	
Servicer Fee (1)	97,661.55
Servicer Fee (2)	0.00
Trustee Fee	0.00
Primary Mortgage Insurance Fee	0.00
Other Fees	3,964.80
Total Fees	**101,626.35**
Total Fees (Withheld)	**97,661.54**

Other Interest Adjustment	
Relief Act (Soldiers _Sailors)	(199.18)
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	(484.16)
NonRecoverable Servicer Advance	(865.72)
Total Other Interest Adjust.	**(1,549.06)**

Summary	
(+) Total Principal Collected	5,126,113.03
(-) Total Losses	3,499,902.01
(+) Total Interest Collected	1,451,696.64
(+) Total Other Interest Adjust. Collected	(1,549.06)
(-) Total Fees (Withheld)	97,661.54
(+) Prepayment Penalty	0.00
Total Available Funds from Collection	**2,978,697.06**

Summary	Balance	Count
Beginning Pool	237,888,233.64	971
Scheduled Principal	209,671.35	
UnScheduled Principal	4,916,441.68	
Ending Pool	232,860,032.42	950

Characteristics	
Weighted Average Coupon Rate (WAC)	7.4434143
Weighted Average Net Rate (NetWAC)	6.9234143
Weighted Average Remaining Term	319

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

Other Considerations for Losses	
Balance Due Trust	4,923,810.32
Net Liquidation Proceeds	1,465,869.11
Recovered Delinquency	0.00
Delinquency Advances	0.00

Scheduled Principal	
Scheduled Principal	209,671.35
Total Scheduled Principal	**209,671.35**

UnScheduled Principal	
(+) Curtailments	10,750.21
(+) Curtailment Adjustment	(178,873.61)
(+) Principal Payoff	4,986,653.27
(+) Principal Adjustment	0.00
(-) Negative Amortization	0.00
(+) Servicer Stop Advance	97,911.81
Total UnScheduled Principal	**4,916,441.68**

Losses	
(+) Initial (Current) Loss	3,457,941.21
(+) Non-Recoverable Advances	23,142.93
(+) Subsequent Loss	32,065.72
(-) Subsequent Gain	13,247.85
Total Losses	**3,499,902.01**
Cumulative Losses	**68,664,791.26**

Principal Payoff	Balance	Count
Bankruptcy	0.00	0
Discount	0.00	0
Foreclosure	0.00	0
Insurance	0.00	0
Liquidation	4,923,810.32	19
Prepay In Full	62,842.95	2
REO Disposal	0.00	0
Repurchase	0.00	0
Others	0.00	0
Total Principal Payoff	**4,986,653.27**	**21**

Deal Code: JPM06FRE1
Distribution Date: 03/25/2009
Pay Date: 03/25/2009

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
Feb 2008	8.44%	3.92%	30.77%	18.60%	8.71%	2.77%	36,272,394.21	7.32%	0.4897410	27.94958%	20.78887%
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%

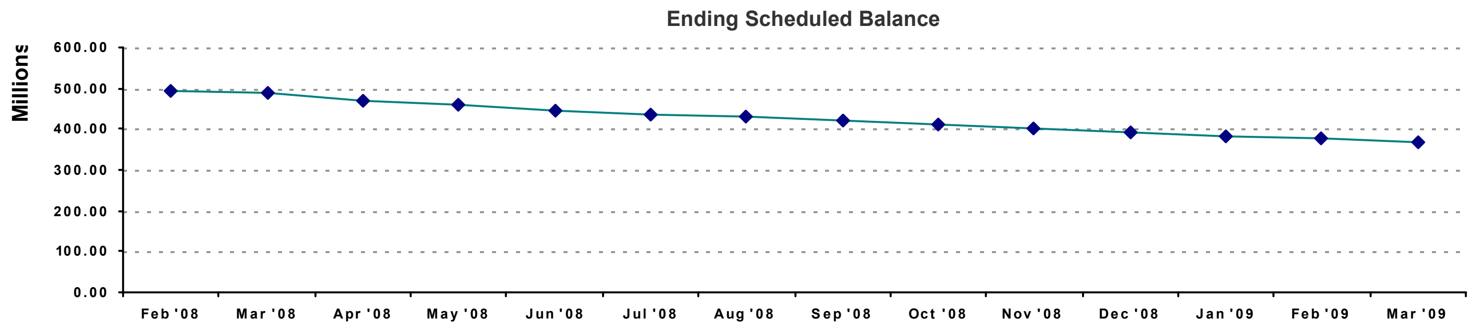
Percentages of Ending Scheduled Balance

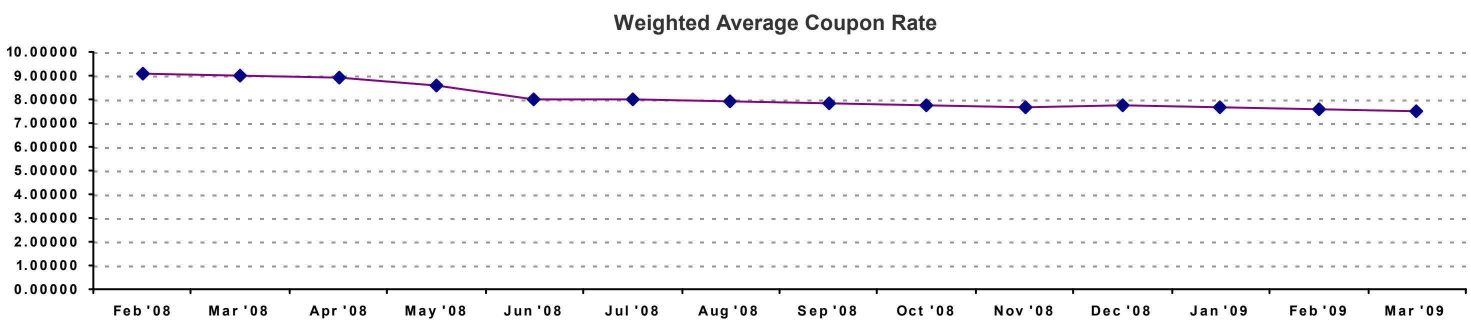
Calculation Methodology:

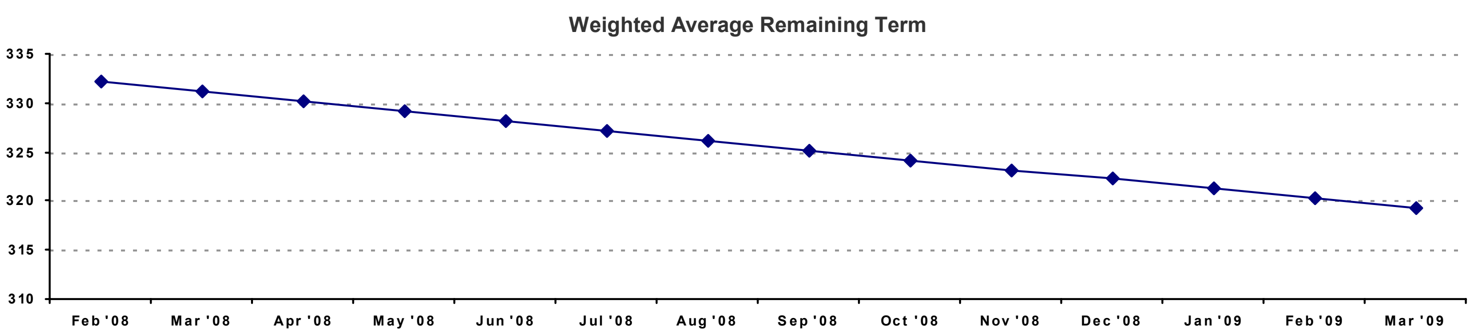
MDR	- Monthly Default Rate	Balance Due Trust / Beginning Scheduled Balance
CDR	- Conditional Default Rate	1 - ((1 - MDR) ^ 12)
SMM	- Single Month Mortality Rate	(All Prepayments + Repurchases - Gross Losses) / (Beginning Scheduled Balance - Scheduled Principal)
CPR	- Conditional Prepayment Rate	1 - ((1 - 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))

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

General Trends - Total







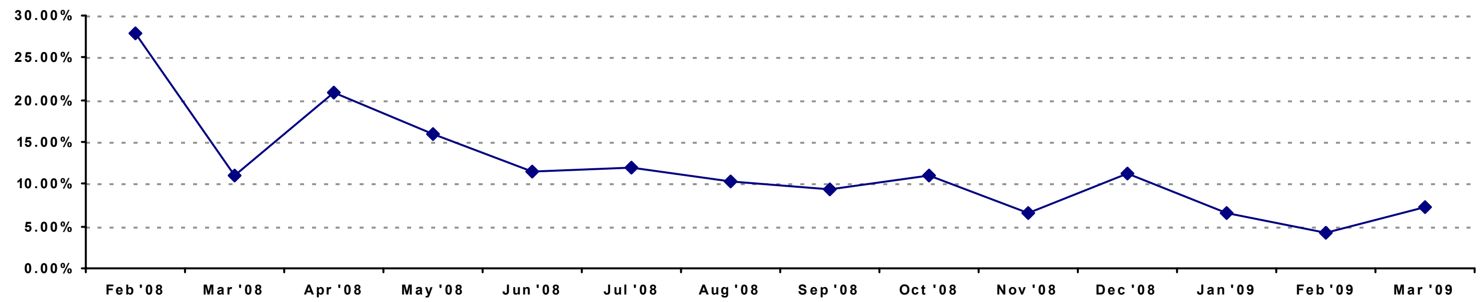
Deal Code: JPM06FRE1
Distribution Date: 03/25/2009
Pay Date: 03/25/2009

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

Prepayments - Rates

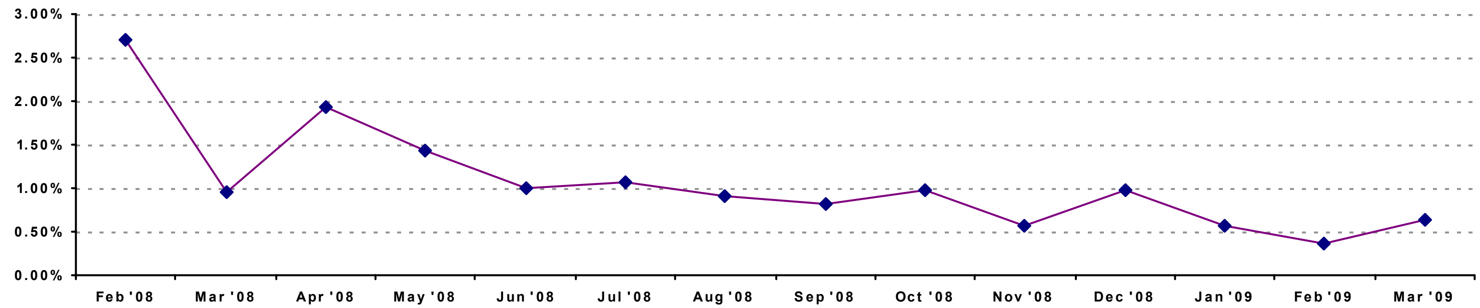
Conditional Prepayment Rate (CPR)	Value
Currrent Period	7.30554%
3-Month Average	6.03258%
6-Month Average	7.84376%
12-Month Average	10.60557%
Average Since Cut-off	20.25572%

Conditional Prepayment Rate (CPR) TREND



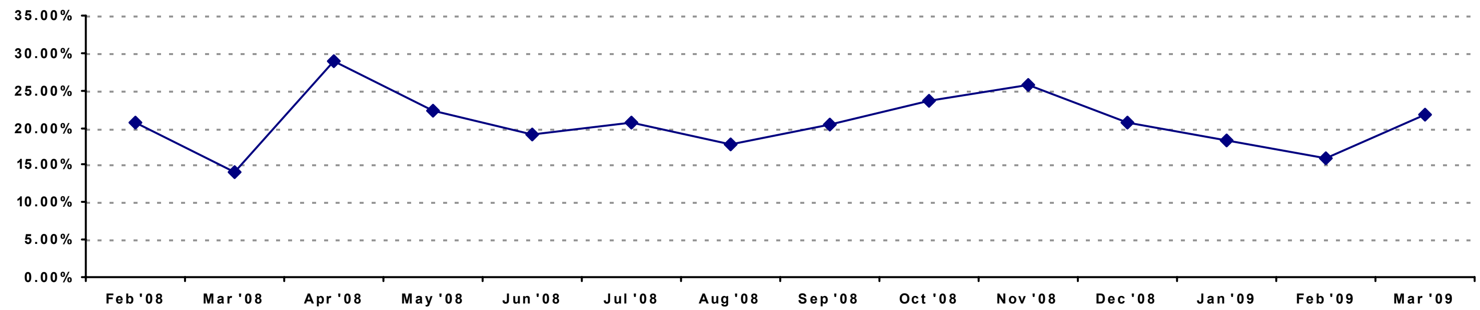
Single Month Mortality (SMM)	Value
Currrent Period	0.63018%
3-Month Average	0.51791%
6-Month Average	0.68125%
12-Month Average	0.93895%
Average Since Cut-off	1.92337%

Single Month Mortality (SMM) TREND



Constant Default Rate (CDR)	Value
Currrent Period	21.85026%
3-Month Average	18.72070%
6-Month Average	21.03664%
12-Month Average	21.26437%

Constant Default Rate (CDR) TREND



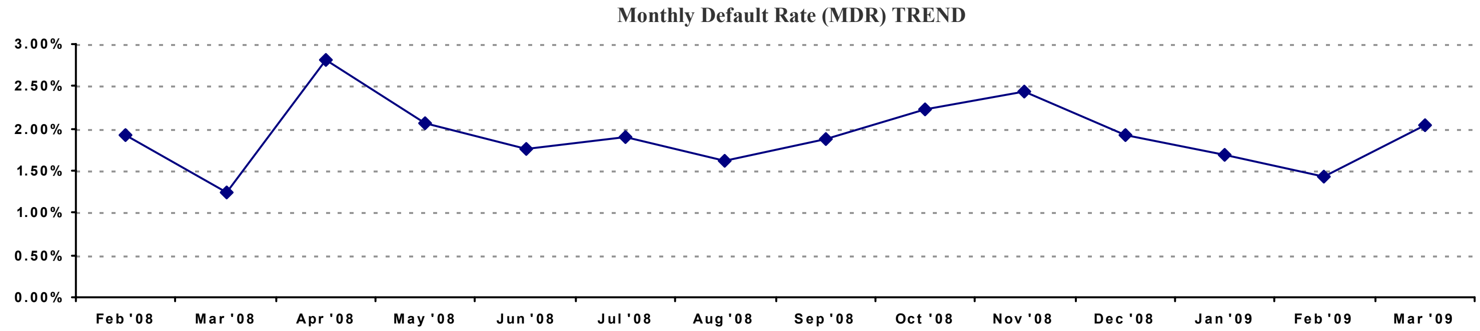
THE BANK OF NEW YORK MELLON

Deal Code: JPM06FRE1
Distribution Date: 03/25/2009
Pay Date: 03/25/2009

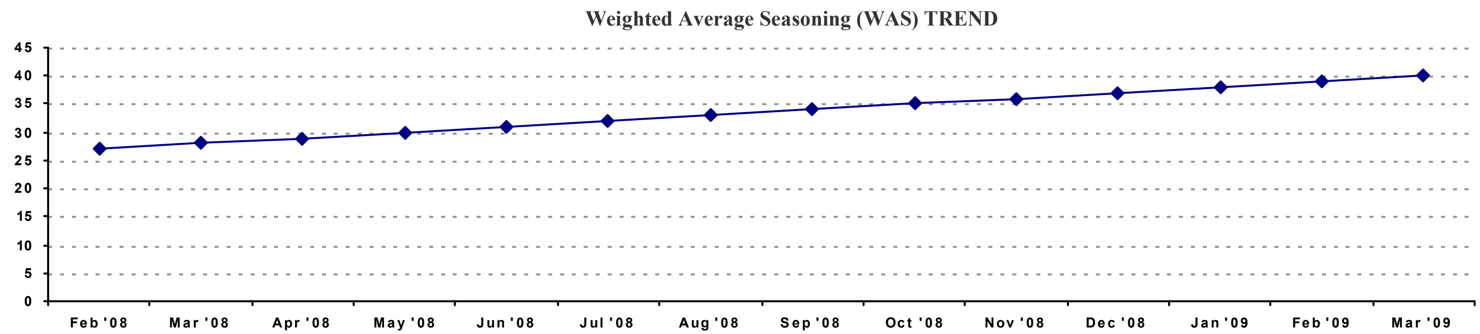
JP MPORGAN MORTGAGE ACQUISITION TRUST ASSET BACKED PASS THROUGH CERTIFICATES
2006-FRE1

Prepayments - Rates

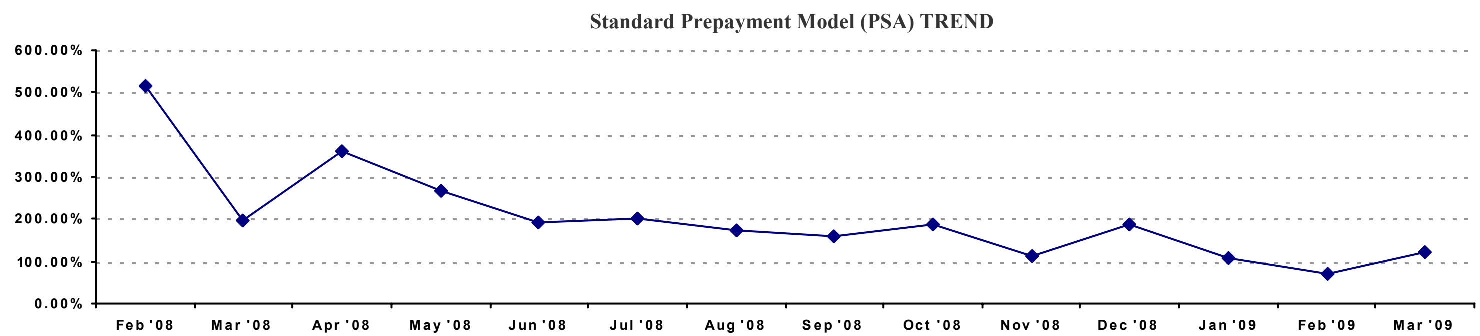
Monthly Default Rate (MDR)	Value
Currrent Period	2.03357%
3-Month Average	1.71589%
6-Month Average	1.95516%
12-Month Average	1.97978%



Weighted Average Seasoning (WAS)	Value
Currrent Period	40.00
3-Month Average	39.00
6-Month Average	37.50
12-Month Average	34.50



Standard Prepayment Model (PSA)	Value
Currrent Period	121.76%
3-Month Average	301.63%
6-Month Average	784.38%
12-Month Average	2133.10%



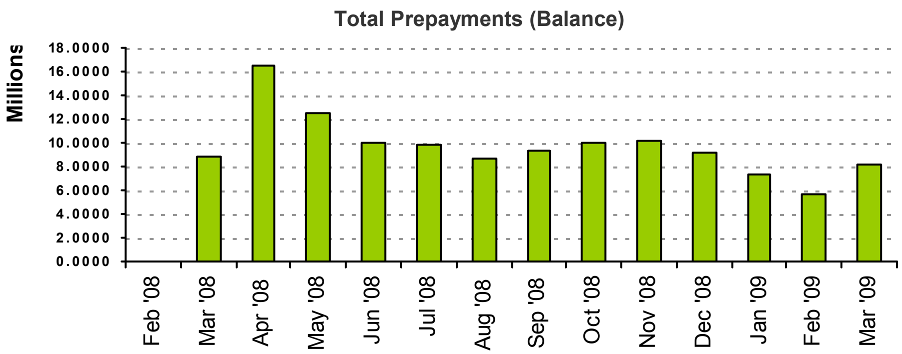
Deal Code: JPM06FRE1
Distribution Date: 03/25/2009
Pay Date: 03/25/2009

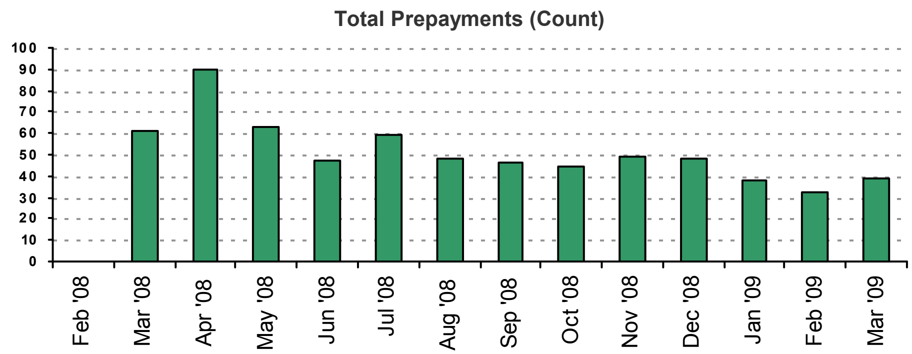
JP MPORGAN MORTGAGE ACQUISITION TRUST ASSET BACKED PASS THROUGH CERTIFICATES
2006-FRE1

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	4	416,933.46	14	2,751,837.58	0	0.00	0	0.00	0	0.00	18	3,168,771.04
2	2	62,842.95	19	4,923,810.32	0	0.00	0	0.00	0	0.00	21	4,986,653.27
TOTAL	6	479,776.41	33	7,675,647.90	0	0.00	0	0.00	0	0.00	39	8,155,424.31

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

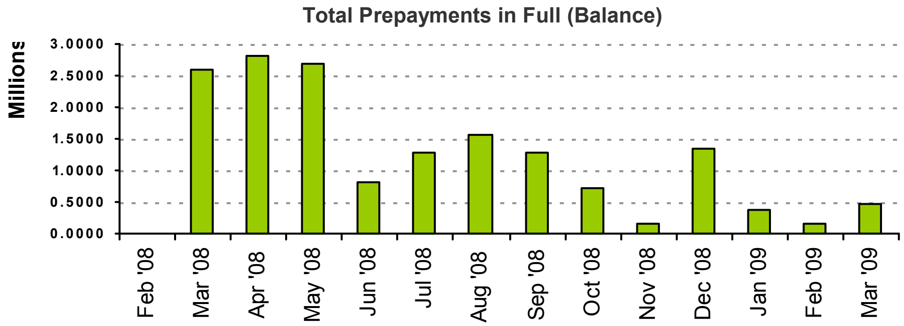


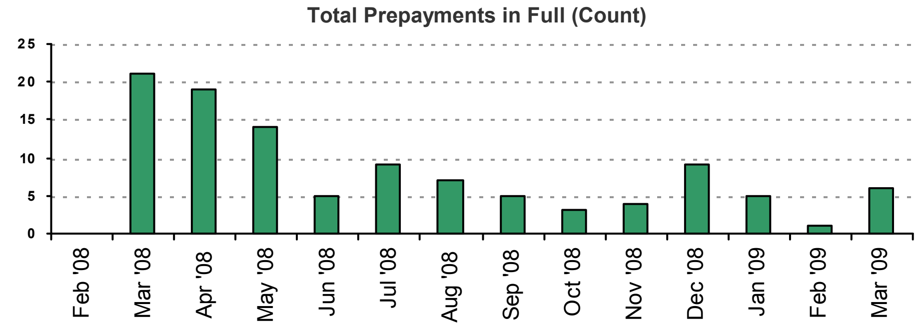


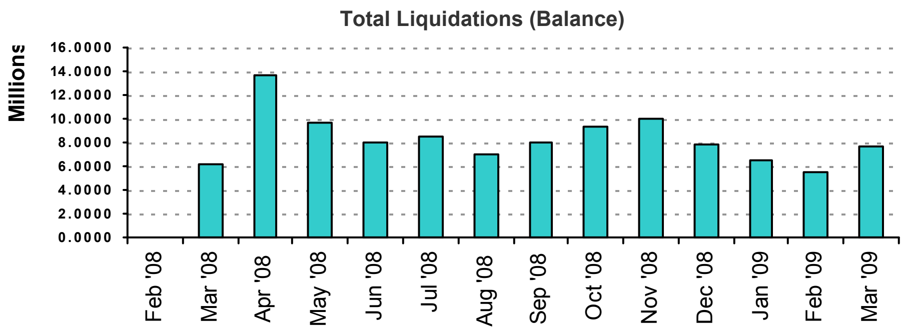
Deal Code: JPM06FRE1
Distribution Date: 03/25/2009
Pay Date: 03/25/2009

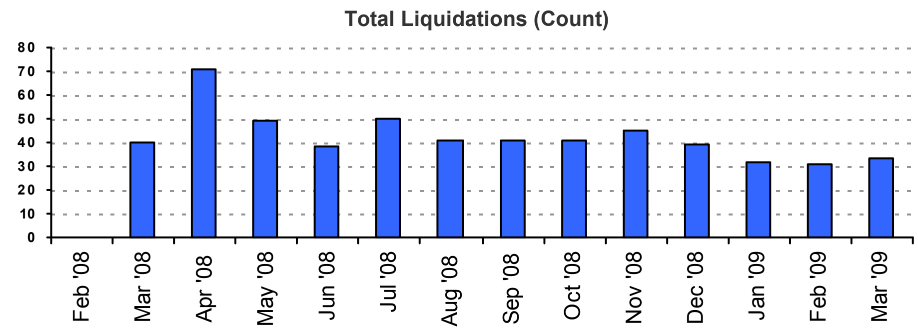
JP MPORGAN MORTGAGE ACQUISITION TRUST ASSET BACKED PASS THROUGH CERTIFICATES
2006-FRE1

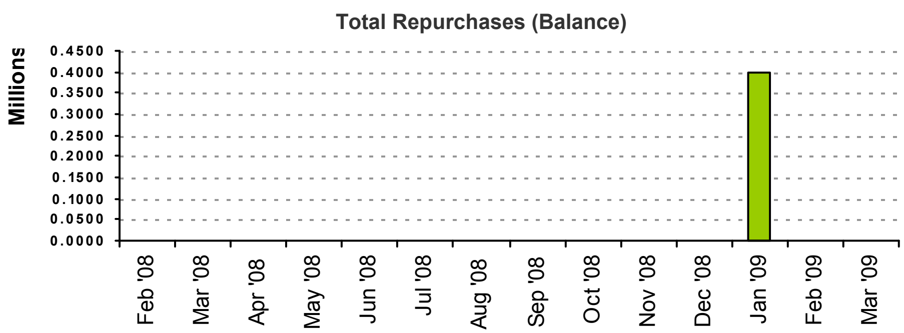
Prepayments and Liquidations - Summary

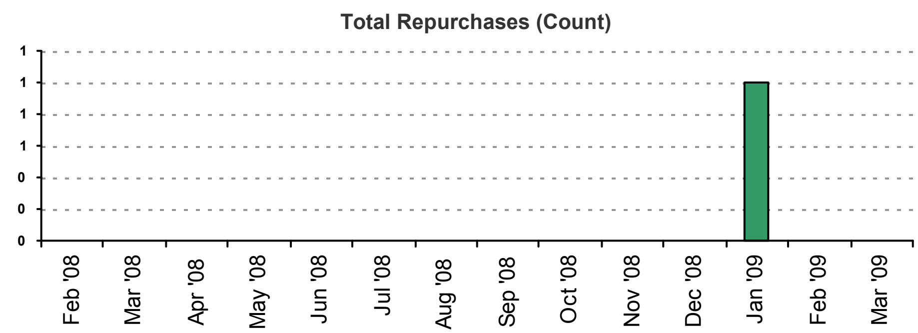












JP MPORGAN MORTGAGE ACQUISITION TRUST ASSET BACKED PASS THROUGH CERTIFICATES
2006-FRE1

Prepayment and Liquidations - Details

Group	State	Loan Number	Original Loan Balance	Prepayment Amount	Prepayment Type	Paid Through Date	Current Note Rate
1	CA	1000284205	192,600.00	186,711.74	Liquidation	03-01-2009	8.8750
1	CA	7000170839	348,500.00	348,500.00	Liquidation	03-01-2009	7.7500
1	FL	5000179656	124,000.00	120,645.21	Liquidation	03-01-2009	9.2500
1	FL	6000181368	300,000.00	300,000.00	Liquidation	03-01-2009	8.7500
1	MA	8000064828	304,000.00	294,478.16	Liquidation	03-01-2009	8.5000
1	MI	6000179264	180,000.00	175,037.69	Liquidation	03-01-2009	9.0000
1	MN	5000179845	176,000.00	172,785.00	Liquidation	03-01-2009	9.7500
1	NC	1000282697	88,200.00	85,495.73	Prepayment	03-01-2009	8.7500
1	NJ	7000167185	200,000.00	199,487.73	Prepayment	03-01-2009	7.2500
1	NM	7000170712	220,000.00	211,186.81	Liquidation	03-01-2009	7.1250
1	NV	1000281780	161,991.00	157,034.09	Liquidation	03-01-2009	8.6250
1	NY	8000061870	61,200.00	60,024.56	Liquidation	03-01-2009	10.1250
1	OK	5000176928	63,360.00	61,571.20	Prepayment	03-01-2009	9.3750
1	PA	8000061156	141,600.00	138,198.53	Liquidation	03-01-2009	10.0000
1	RI	7000169241	315,000.00	303,997.95	Liquidation	03-01-2009	8.2500
1	SC	1000279004	215,650.00	209,940.13	Liquidation	03-01-2009	9.3750
1	WI	5000172143	75,520.00	73,297.71	Liquidation	03-01-2009	9.3750
1	WV	8000065443	71,910.00	70,378.80	Prepayment	03-01-2009	10.0000
TOTAL Group 1		18	3,239,531.00	3,168,771.04			

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	CA	1000273524	472,500.00	457,396.84	Liquidation	03-01-2009	8.7500
2	CA	1000274609	314,400.00	301,082.95	Liquidation	03-01-2009	7.3750
2	CA	1000275530	752,000.00	718,883.91	Liquidation	03-01-2009	5.9900
2	CA	1000277806	559,200.00	558,889.77	Liquidation	03-01-2009	8.0000
2	CA	1000278676	45,000.00	44,319.11	Liquidation	03-01-2009	11.0000
2	CA	1000282257	348,000.00	343,463.37	Liquidation	03-01-2009	8.7500
2	CA	7000170011	564,000.00	564,000.00	Liquidation	03-01-2009	8.7500
2	CA	7000170305	372,000.00	366,263.59	Liquidation	03-01-2009	8.0000
2	DE	6000182728	29,980.00	30,648.64	Liquidation	03-01-2009	9.5000
2	FL	1000277400	127,800.00	124,995.10	Liquidation	03-01-2009	9.7500
2	FL	5000178045	208,000.00	202,244.49	Liquidation	03-01-2009	8.8750
2	FL	6000183615	12,500.00	10,136.78	Liquidation	03-01-2009	12.2500
2	FL	6000184498	89,000.00	87,518.07	Liquidation	03-01-2009	10.5250
2	FL	6000185161	172,800.00	172,800.00	Liquidation	03-01-2009	8.0000
2	FL	6000185372	280,000.00	280,000.00	Liquidation	03-01-2009	7.6250
2	FL	6000186084	216,000.00	210,122.08	Liquidation	03-01-2009	9.2500
2	MI	5000178377	228,600.00	223,725.35	Liquidation	03-01-2009	9.0000
2	NJ	7000167401	50,000.00	48,728.66	Prepayment	03-01-2009	8.9900
2	NY	8000062045	126,280.00	123,761.48	Liquidation	03-01-2009	10.2500
2	OH	6000184950	106,240.00	103,558.79	Liquidation	03-01-2009	9.7500
2	OK	5000176970	15,840.00	14,114.29	Prepayment	03-01-2009	10.9900
TOTAL Group 2		21	5,090,140.00	4,986,653.27			
TOTAL		39	8,329,671.00	8,155,424.31			

Deal Code: JPM06FRE1
Distribution Date: 03/25/2009
Pay Date: 03/25/2009

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

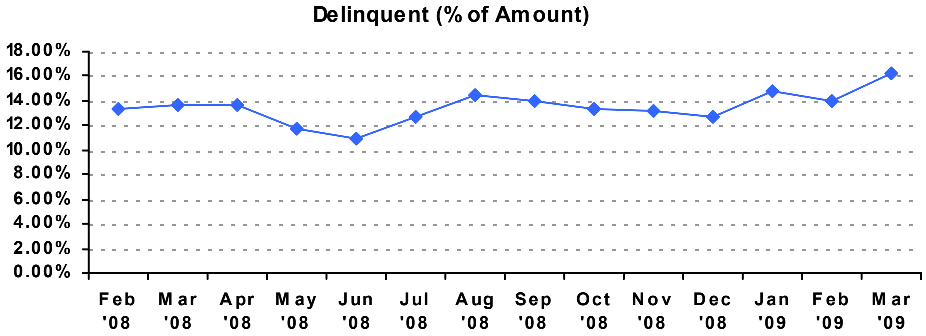
Delinquency Summary - Total

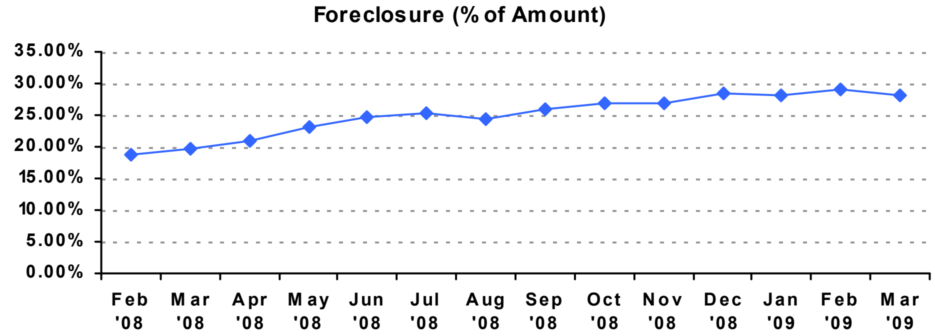
Distribution	General		Foreclosure		REO		Bankruptcy		Forebearance		TOTAL	
	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount
Current	856	166,663,967.00	0	0.00	0	0.00	7	1,011,835.57	0	0.00	863	167,675,802.57
	50.29%	*45.14%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.41%*	*0.27%*	*0.00%*	*0.00%*	*50.71%*	*45.42%*
Payment 1	138	29,570,240.73	0	0.00	0	0.00	1	125,061.72	0	0.00	139	29,695,302.45
	8.11%	*8.01%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.06%*	*0.03%*	*0.00%*	*0.00%*	*8.17%*	*8.04%*
Payment 2	56	11,781,757.87	0	0.00	0	0.00	5	660,971.15	0	0.00	61	12,442,729.02
	3.29%	*3.19%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.29%*	*0.18%*	*0.00%*	*0.00%*	*3.58%*	*3.37%*
Payment 3+	111	18,329,484.35	376	103,740,490.33	109	27,225,585.82	43	10,088,091.96	0	0.00	639	159,383,652.46
	6.52%	*4.96%*	*22.09%*	*28.10%*	*6.40%*	*7.37%*	*2.53%*	*2.73%*	*0.00%*	*0.00%*	*37.54%*	*43.17%*
TOTAL	1,161	226,345,449.95	376	103,740,490.33	109	27,225,585.82	56	11,885,960.40	0	0.00	1,702	369,197,486.50
	68.21%	*61.31%*	*22.09%*	*28.10%*	*6.40%*	*7.37%*	*3.29%*	*3.22%*	*0.00%*	*0.00%*	*100.00%*	*100.00%*

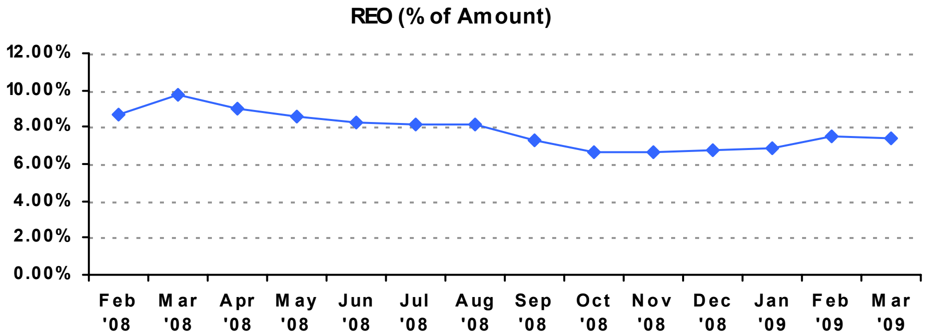
Deal Code:	JPM06FRE1
Distribution Date:	03/25/2009
Pay Date:	03/25/2009

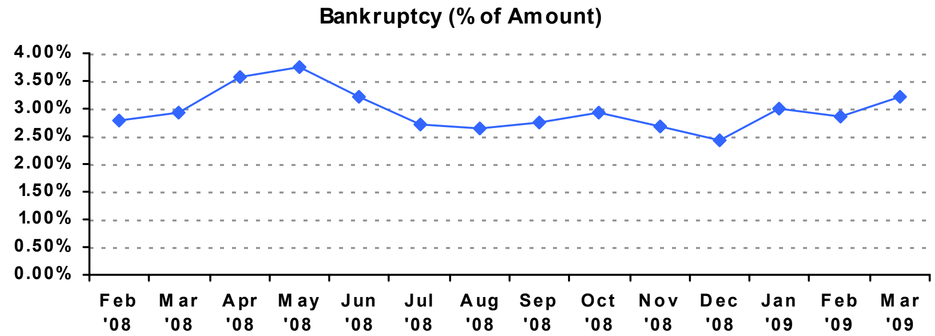
JP MPORGAN MORTGAGE ACQUISITION TRUST ASSET BACKED PASS THROUGH CERTIFICATES
2006-FRE1

Delinquency Trends - Summary









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	396	69,605,425.47	0	0.00	0	0.00	3	581,790.44	0	0.00	399	70,187,215.91
	52.66%	*51.05%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.40%*	*0.43%*	*0.00%*	*0.00%*	*53.06%*	*51.48%*
Payment 1	63	10,822,693.40	0	0.00	0	0.00	1	125,061.72	0	0.00	64	10,947,755.12
	8.38%	*7.94%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.13%*	*0.09%*	*0.00%*	*0.00%*	*8.51%*	*8.03%*
Payment 2	18	3,504,677.91	0	0.00	0	0.00	3	583,933.79	0	0.00	21	4,088,611.70
	2.39%	*2.57%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.40%*	*0.43%*	*0.00%*	*0.00%*	*2.79%*	*3.00%*
Payment 3+	49	8,797,785.86	154	31,171,411.60	46	7,679,729.20	19	3,464,944.69	0	0.00	268	51,113,871.35
	6.52%	*6.45%*	*20.48%*	*22.86%*	*6.12%*	*5.63%*	*2.53%*	*2.54%*	*0.00%*	*0.00%*	*35.64%*	*37.49%*
TOTAL	526	92,730,582.64	154	31,171,411.60	46	7,679,729.20	26	4,755,730.64	0	0.00	752	136,337,454.08
	69.95%	*68.02%*	*20.48%*	*22.86%*	*6.12%*	*5.63%*	*3.46%*	*3.49%*	*0.00%*	*0.00%*	*100.00%*	*100.00%*

Deal Code:	JPM06FRE1
Distribution Date:	03/25/2009
Pay Date:	03/25/2009

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

Delinquency Summary - Group 2

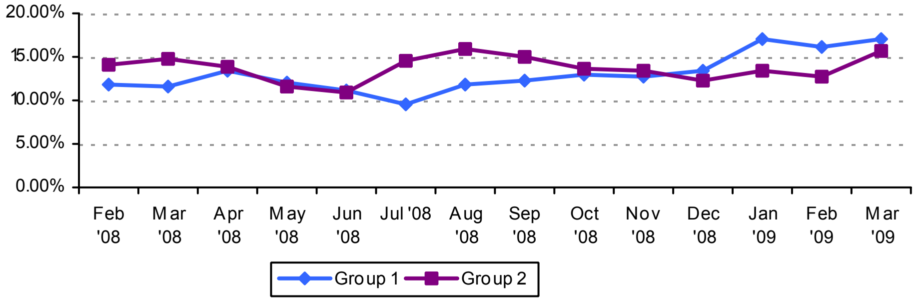
Distribution	General		Foreclosure		REO		Bankruptcy		Forebearance		TOTAL	
	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount
Current	460	97,058,541.53	0	0.00	0	0.00	4	430,045.13	0	0.00	464	97,488,586.66
	48.42%	*41.68%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.42%*	*0.18%*	*0.00%*	*0.00%*	*48.84%*	*41.87%*
Payment 1	75	18,747,547.33	0	0.00	0	0.00	0	0.00	0	0.00	75	18,747,547.33
	7.89%	*8.05%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*7.89%*	*8.05%*
Payment 2	38	8,277,079.96	0	0.00	0	0.00	2	77,037.36	0	0.00	40	8,354,117.32
	4.00%	*3.55%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.21%*	*0.03%*	*0.00%*	*0.00%*	*4.21%*	*3.59%*
Payment 3+	62	9,531,698.49	222	72,569,078.73	63	19,545,856.62	24	6,623,147.27	0	0.00	371	108,269,781.11
	6.53%	*4.09%*	*23.37%*	*31.16%*	*6.63%*	*8.39%*	*2.53%*	*2.84%*	*0.00%*	*0.00%*	*39.05%*	*46.50%*
TOTAL	635	133,614,867.31	222	72,569,078.73	63	19,545,856.62	30	7,130,229.76	0	0.00	950	232,860,032.42
	66.84%	*57.38%*	*23.37%*	*31.16%*	*6.63%*	*8.39%*	*3.16%*	*3.06%*	*0.00%*	*0.00%*	*100.00%*	*100.00%*

Deal Code: JPM06FRE1
Distribution Date: 03/25/2009
Pay Date: 03/25/2009

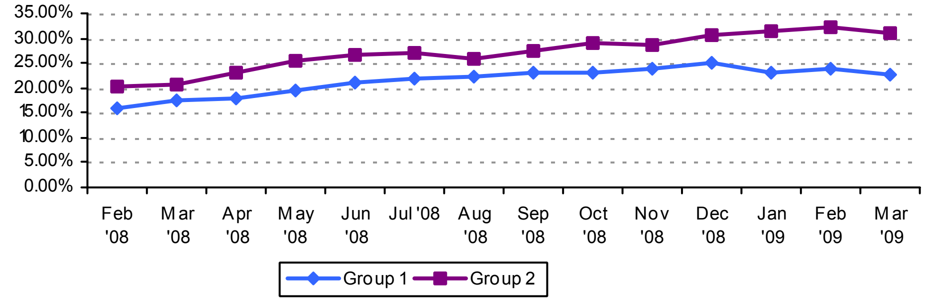
JP MPORGAN MORTGAGE ACQUISITION TRUST ASSET BACKED PASS THROUGH CERTIFICATES
2006-FRE1

Delinquency Trends - By Groups

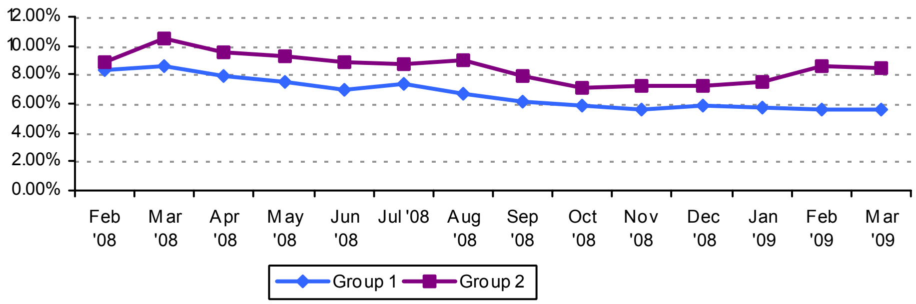
Delinquent (% of Amount)



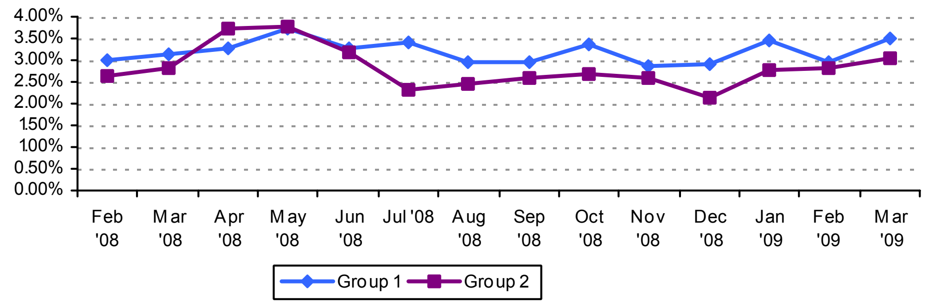
Foreclosure (% of Amount)



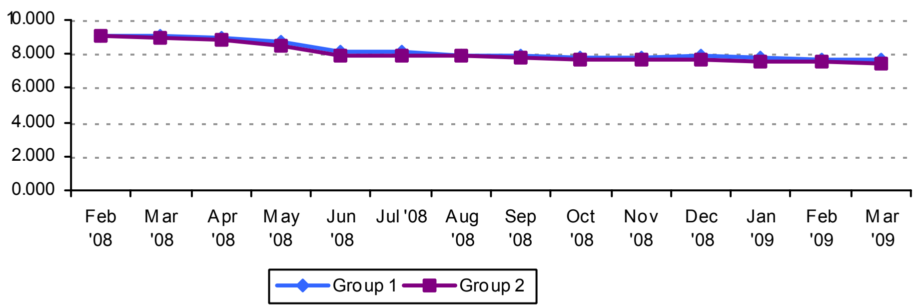
REO (% of Amount)



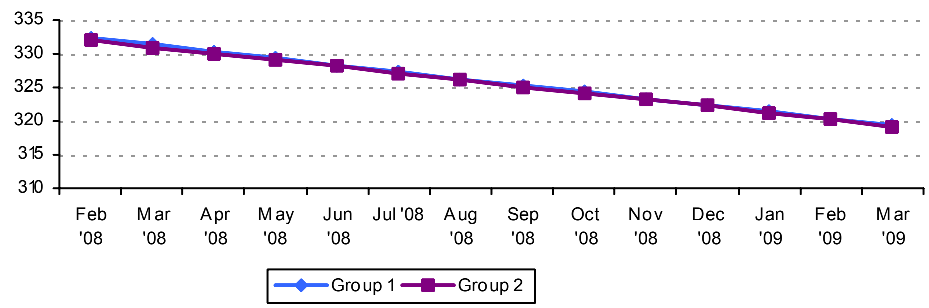
Bankruptcy (% of Amount)



Weighted Average Coupon Rate



Weighted Average Remaining Term



THE BANK OF NEW YORK MELLON

Deal Code: JPM06FRE1
Distribution Date: 03/25/2009
Pay Date: 03/25/2009

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	300	35,598,521.72	0	0.00	0	0.00	3	223,497.75	0	0.00	303	35,822,019.47
	70.09%	*71.65%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.70%*	*0.45%*	*0.00%*	*0.00%*	*70.79%*	*72.10%*
Payment 1	32	3,802,322.89	0	0.00	0	0.00	0	0.00	0	0.00	32	3,802,322.89
	7.48%	*7.65%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*7.48%*	*7.65%*
Payment 2	17	746,889.09	0	0.00	0	0.00	2	77,037.36	0	0.00	19	823,926.45
	3.97%	*1.50%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.47%*	*0.16%*	*0.00%*	*0.00%*	*4.44%*	*1.66%*
Payment 3+	48	3,722,797.47	22	4,985,799.22	0	0.00	4	526,293.41	0	0.00	74	9,234,890.10
	11.21%	*7.49%*	*5.14%*	*10.04%*	*0.00%*	*0.00%*	*0.93%*	*1.06%*	*0.00%*	*0.00%*	*17.29%*	*18.59%*
TOTAL	397	43,870,531.17	22	4,985,799.22	0	0.00	9	826,828.52	0	0.00	428	49,683,158.91
	92.76%	*88.30%*	*5.14%*	*10.04%*	*0.00%*	*0.00%*	*2.10%*	*1.66%*	*0.00%*	*0.00%*	*100.00%*	*100.00%*

Deal Code: JPM06FRE1
Distribution Date: 03/25/2009
Pay Date: 03/25/2009

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

Delinquency Summary - ARM

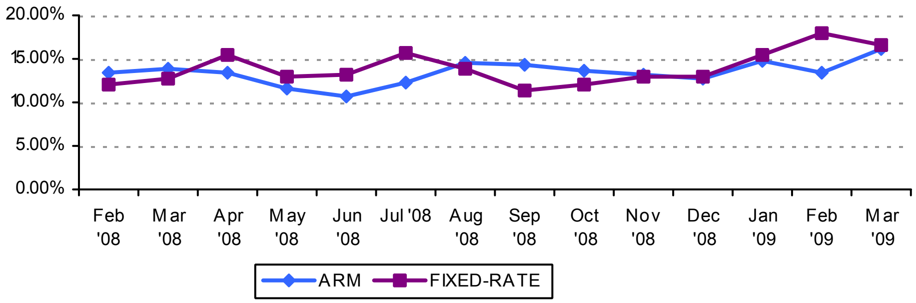
Distribution	General		Foreclosure		REO		Bankruptcy		Forebearance		TOTAL	
	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount
Current	556	131,065,445.28	0	0.00	0	0.00	4	788,337.82	0	0.00	560	131,853,783.10
	43.64%	*41.02%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.31%*	*0.25%*	*0.00%*	*0.00%*	*43.96%*	*41.27%*
Payment 1	106	25,767,917.84	0	0.00	0	0.00	1	125,061.72	0	0.00	107	25,892,979.56
	8.32%	*8.06%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.08%*	*0.04%*	*0.00%*	*0.00%*	*8.40%*	*8.10%*
Payment 2	39	11,034,868.78	0	0.00	0	0.00	3	583,933.79	0	0.00	42	11,618,802.57
	3.06%	*3.45%*	*0.00%*	*0.00%*	*0.00%*	*0.00%*	*0.24%*	*0.18%*	*0.00%*	*0.00%*	*3.30%*	*3.64%*
Payment 3+	63	14,606,686.88	354	98,754,691.11	109	27,225,585.82	39	9,561,798.55	0	0.00	565	150,148,762.36
	4.95%	*4.57%*	*27.79%*	*30.91%*	*8.56%*	*8.52%*	*3.06%*	*2.99%*	*0.00%*	*0.00%*	*44.35%*	*46.99%*
TOTAL	764	182,474,918.78	354	98,754,691.11	109	27,225,585.82	47	11,059,131.88	0	0.00	1,274	319,514,327.59
	59.97%	*57.11%*	*27.79%*	*30.91%*	*8.56%*	*8.52%*	*3.69%*	*3.46%*	*0.00%*	*0.00%*	*100.00%*	*100.00%*

Deal Code:	JPM06FRE1
Distribution Date:	03/25/2009
Pay Date:	03/25/2009

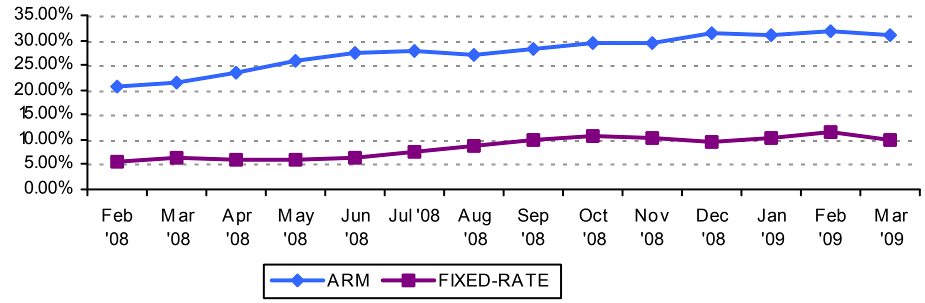
JP MPORGAN MORTGAGE ACQUISITION TRUST ASSET BACKED PASS THROUGH CERTIFICATES
2006-FRE1

Delinquency Trends - By Loan Type

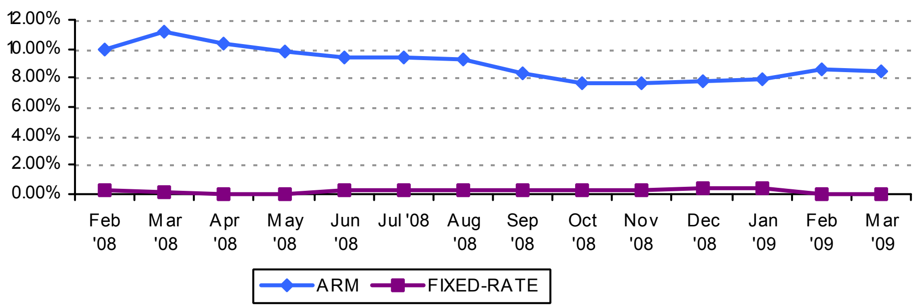
Delinquent (% of Amount)



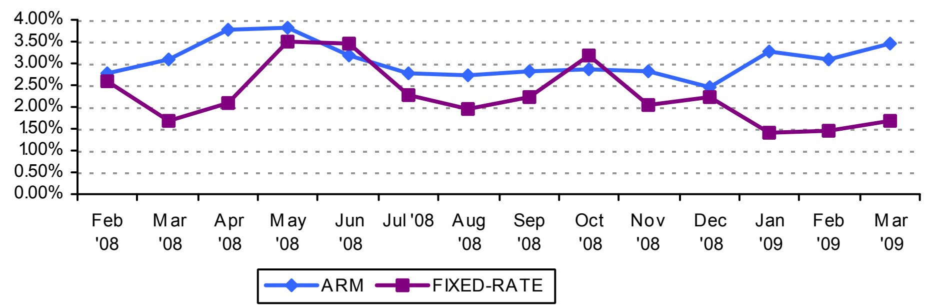
Foreclosure (% of Amount)



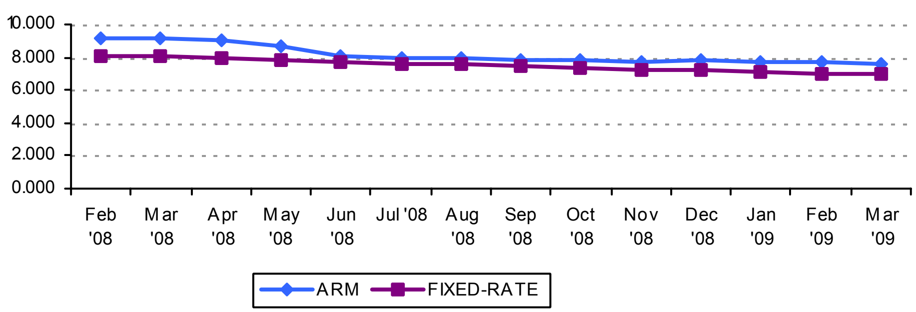
REO (% of Amount)



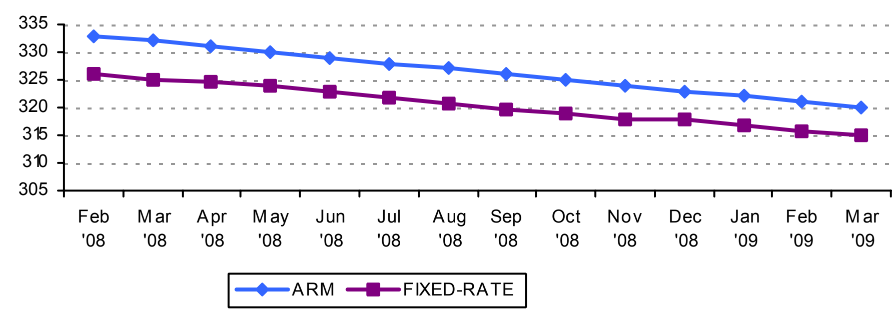
Bankruptcy (% of Amount)



Weighted Average Coupon Rate



Weighted Average Remaining Term



Deal Code: JPM06FRE1
Distribution Date: 03/25/2009
Pay Date: 03/25/2009

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	AZ	1000280971					50.00		0.00	0.00
1	AZ	1000281226					125.00		0.00	0.00
1	CA	1000280094					0.00		125.00	0.00
1	CA	1000281728					0.00		350.00	0.00
1	CA	1000284205	186,711.74	0.00	76,853.82	41.16%			0.00	109,857.92
1	CA	1000284418					2,362.00		0.00	0.00
1	CA	7000169758					725.00		0.00	0.00
1	CA	7000170093					7,410.74		0.00	0.00
1	CA	7000170378					172.36		0.00	0.00
1	CA	7000170839	348,500.00	0.00	312,822.98	89.76%			0.00	35,677.02
1	CA	7000171344					57.00		0.00	0.00
1	CT	6000187079					125.00		0.00	0.00
1	CT	8000063564					96.00		0.00	0.00
1	FL	1000276623						2,015.56	0.00	0.00
1	FL	5000176436					993.32		0.00	0.00
1	FL	5000179656	120,645.21	0.00	42,657.47	35.36%			0.00	77,987.74
1	FL	6000181368	300,000.00	0.00	278,296.30	92.77%			0.00	21,703.70
1	FL	6000182288						122.50	0.00	0.00
1	GA	1000278869					2,182.00		0.00	0.00
1	GA	6000181678					125.00		0.00	0.00
1	GA	6000182699					50.00		0.00	0.00
1	GA	6000184865					125.00		0.00	0.00
1	GA	6000186199					0.00		50.00	0.00
1	GA	6000186648					55.00		0.00	0.00
1	IL	5000176398					125.00		0.00	0.00
1	IL	5000179035					0.00		299.00	0.00
1	MA	1000283213					50.00		0.00	0.00
1	MA	8000061337						255.00	0.00	0.00
1	MA	8000064828	294,478.16	0.00	190,382.67	64.65%			0.00	104,095.49
1	MD	7000170622					1,550.00		0.00	0.00
1	MI	1000264594					0.00		487.50	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	MI	5000174435						0.00	-116.09	0.00
1	MI	5000176412					323.25		0.00	0.00
1	MI	6000179264	175,037.69	0.00	175,037.69	100.00%			23,555.12	0.00
1	MN	5000179845	172,785.00	0.00	172,785.00	100.00%			31,162.79	0.00
1	MO	5000180800					125.00		0.00	0.00
1	NH	1000285565					437.41		0.00	0.00
1	NJ	8000061806					347.75		0.00	0.00
1	NM	7000170712	211,186.81	0.00	97,716.64	46.27%			0.00	113,470.17
1	NV	1000281780	157,034.09	0.00	157,034.09	100.00%			5,290.20	0.00
1	NY	8000061437					520.00		0.00	0.00
1	NY	8000061870	60,024.56	0.00	60,024.56	100.00%			10,874.28	0.00
1	OH	5000179129					0.00		50.00	0.00
1	OH	6000187276						201.00	0.00	0.00
1	PA	1000278673					218.50		0.00	0.00
1	PA	8000061156	138,198.53	0.00	98,284.50	71.12%			0.00	39,914.03
1	RI	7000169241	303,997.95	0.00	168,202.15	55.33%			0.00	135,795.80
1	SC	1000279004	209,940.13	0.00	70,626.57	33.64%			0.00	139,313.56
1	VA	6000177318						168.34	0.00	0.00
1	VA	6000185868					34.00		0.00	0.00
1	VA	6000189045					49.00		0.00	0.00
1	VA	7000165737					58.00		0.00	0.00
1	VA	7000170859					185.00		0.00	0.00
1	WI	5000172143	73,297.71	0.00	47,974.63	65.45%			0.00	25,323.08
TOTAL Group 1		**54**	**2,751,837.58**	**0.00**	**1,948,699.07**		**18,676.33**	**2,762.40**	**72,127.80**	**803,138.51**

THE BANK OF NEW YORK MELLON

Deal Code: JPM06FRE1
Distribution Date: 03/25/2009
Pay Date: 03/25/2009

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	AZ	1000284415						1,125.00	0.00	0.00
2	CA	1000256043					218.91		0.00	0.00
2	CA	1000273524	457,396.84	0.00	344,124.33	75.24%			0.00	113,272.51
2	CA	1000274609	301,082.95	0.00	207,750.16	69.00%			0.00	93,332.79
2	CA	1000275193					9.00		0.00	0.00
2	CA	1000275343					320.00		0.00	0.00
2	CA	1000275453					22.40		0.00	0.00
2	CA	1000275530	718,883.91	0.00	265,125.29	36.88%			0.00	453,758.62
2	CA	1000277018					59.00		0.00	0.00
2	CA	1000277073					13.00		0.00	0.00
2	CA	1000277610						82.36	0.00	0.00
2	CA	1000277806	558,889.77	0.00	412,770.84	73.86%			0.00	146,118.93
2	CA	1000278631						75.74	0.00	0.00
2	CA	1000278676	44,319.11	0.00	44,319.11	100.00%			1,634.85	0.00
2	CA	1000278929					17.32		0.00	0.00
2	CA	1000279164					2,689.00		0.00	0.00
2	CA	1000280776					0.00		14.00	0.00
2	CA	1000280884						3,867.88	0.00	0.00
2	CA	1000281213						4,638.03	0.00	0.00
2	CA	1000281225					179.00		0.00	0.00
2	CA	1000281891					609.08		0.00	0.00
2	CA	1000281959					4,464.62		0.00	0.00
2	CA	1000282257	343,463.37	0.00	244,037.56	71.05%			0.00	99,425.81
2	CA	1000282938					128.20		0.00	0.00
2	CA	1000283221						247.09	0.00	0.00
2	CA	1000283628					13,433.84		0.00	0.00
2	CA	1000284117					7.75		0.00	0.00
2	CA	1000284470					58.00		0.00	0.00
2	CA	1000284608					125.00		0.00	0.00
2	CA	5000174790					131.58		0.00	0.00
2	CA	7000168165					50.00		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
2	CA	7000168423					62.00		0.00	0.00
2	CA	7000169455					61.00		0.00	0.00
2	CA	7000170011	564,000.00	0.00	308,979.84	54.78%			0.00	255,020.16
2	CA	7000170229					2,130.15		0.00	0.00
2	CA	7000170302					0.00		91.00	0.00
2	CA	7000170305	366,263.59	0.00	248,367.13	67.81%			0.00	117,896.46
2	CA	7000171017					59.00		0.00	0.00
2	CA	7000171325					3,544.82		0.00	0.00
2	CA	7000171399					182.00		0.00	0.00
2	DE	6000182728	30,648.64	0.00	30,648.64	100.00%			2,055.49	0.00
2	FL	1000277400	124,995.10	0.00	124,995.10	100.00%			8,396.99	0.00
2	FL	1000282290					200.00		0.00	0.00
2	FL	5000176299						400.00	0.00	0.00
2	FL	5000178045	202,244.49	0.00	202,244.49	100.00%			3,012.06	0.00
2	FL	6000175610					140.00		0.00	0.00
2	FL	6000183301						140.00	0.00	0.00
2	FL	6000183615	10,136.78	0.00	10,136.78	100.00%			148.24	0.00
2	FL	6000184498	87,518.07	0.00	87,518.07	100.00%			2,949.83	0.00
2	FL	6000184982					0.00		125.00	0.00
2	FL	6000185161	172,800.00	0.00	156,539.54	90.59%			0.00	16,260.46
2	FL	6000185372	280,000.00	0.00	276,396.01	98.71%			0.00	3,603.99
2	FL	6000186084	210,122.08	0.00	175,797.82	83.66%			0.00	34,324.26
2	FL	6000188663						0.00	-845.64	0.00
2	FL	8000062317					42.16		0.00	0.00
2	GA	1000279101					0.00		125.00	0.00
2	GA	6000181225					55.00		0.00	0.00
2	GA	7000168225					125.00		0.00	0.00
2	IN	5000176623						176.66	0.00	0.00
2	KY	6000001283					313.00		0.00	0.00
2	MA	7000172224					0.00		125.00	0.00
2	MD	5000180349						951.36	0.00	0.00

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

Losses - Details

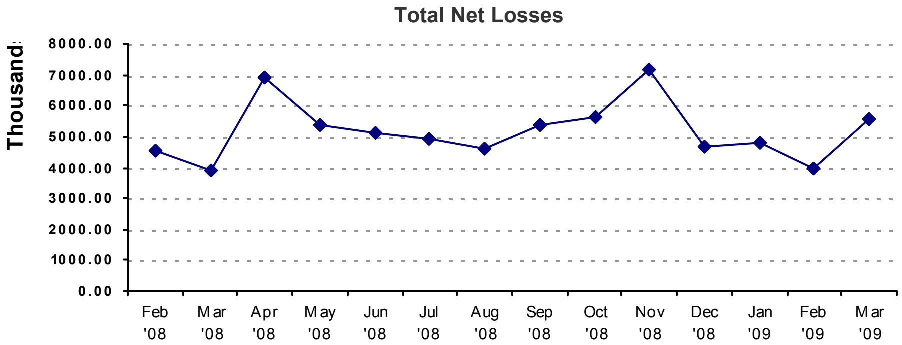
Group	State	Loan Number	Beginning Balance	Scheduled Principal	Initial Loss	Severity	Subsequent Loss	Subsequent Recovery	Non-Recoverables	Net Liq, Proceeds
2	MD	6000184915					0.00		265.00	0.00
2	ME	5000171886					169.00		0.00	0.00
2	MI	5000178377	223,725.35	0.00	109,958.99	49.15%			0.00	113,766.36
2	MN	5000176937					246.00		0.00	0.00
2	MO	1000282157						0.00	-164.01	0.00
2	NC	1000279237						69.32	0.00	0.00
2	NC	1000281786					425.49		0.00	0.00
2	NH	8000066104					125.00		0.00	0.00
2	NJ	1000278137					155.00		0.00	0.00
2	NJ	5000177807					275.00		0.00	0.00
2	NV	1000279205					50.00		0.00	0.00
2	NV	1000281334					690.00		0.00	0.00
2	NY	8000062045	123,761.48	0.00	123,761.48	100.00%			5,202.37	0.00
2	OH	5000180129						1,474.41	0.00	0.00
2	OH	6000184950	103,558.79	0.00	84,470.03	81.57%			0.00	19,088.76
2	PA	1000260776					52.40		0.00	0.00
2	PA	8000065409					235.00		0.00	0.00
2	RI	5000179892					30.00		0.00	0.00
2	TX	5000177868					50.00		0.00	0.00
2	TX	5000177993					0.00		7.75	0.00
2	VA	1000279618					49.00		0.00	0.00
2	VA	7000167423					64.00		0.00	0.00
TOTAL Group 2		**84**	**4,923,810.32**	**0.00**	**3,457,941.21**		**32,065.72**	**13,247.85**	**23,142.93**	**1,465,869.11**

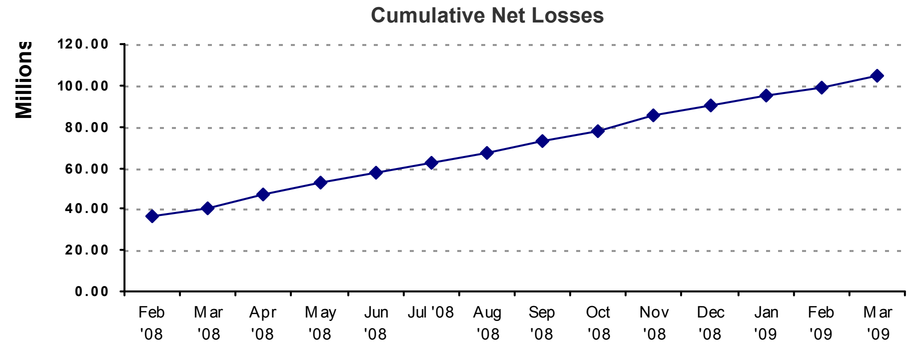
TOTAL	**138**	**7,675,647.90**	**0.00**	**5,406,640.28**		**50,742.05**	**16,010.25**	**95,270.73**	**2,269,007.62**

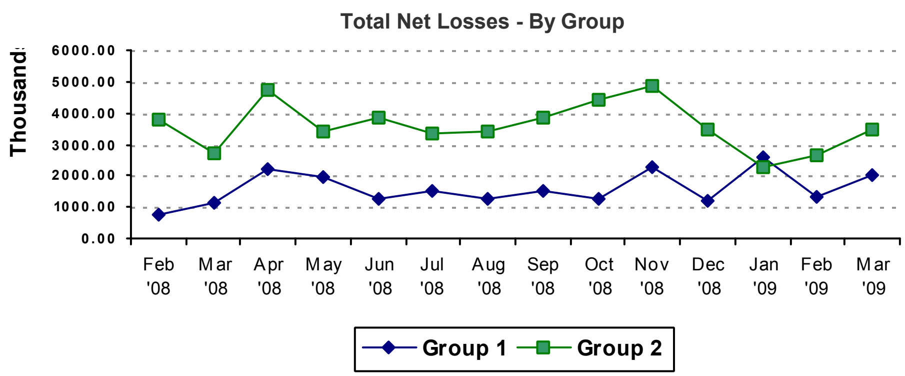
Deal Code: JPM06FRE1
Distribution Date: 03/25/2009
Pay Date: 03/25/2009

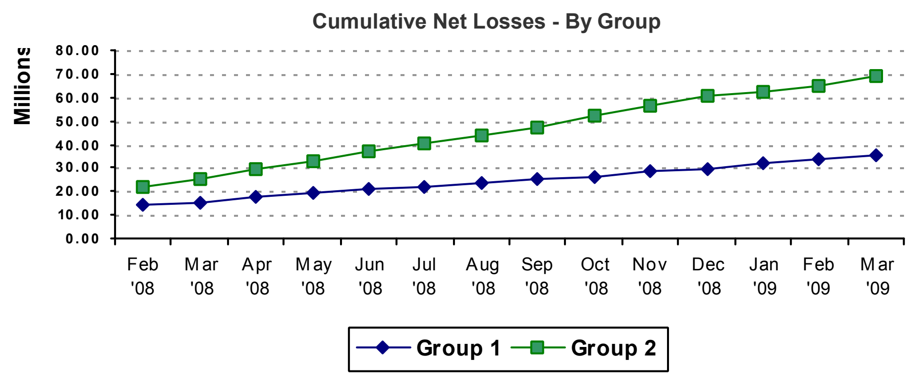
JP MPORGAN MORTGAGE ACQUISITION TRUST ASSET BACKED PASS THROUGH CERTIFICATES
2006-FRE1

Losses Trends









Deal Code: JPM06FRE1
Distribution Date: 03/25/2009
Pay Date: 03/25/2009

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	346	74,775,736.69	20.254%	319	4.11%
5.5000 to less than 5.7500	5	1,526,009.39	0.413%	320	5.52%
5.7500 to less than 6.0000	22	9,187,319.43	2.488%	319	5.95%
6.0000 to less than 6.2500	12	3,078,726.29	0.834%	319	6.12%
6.2500 to less than 6.5000	21	6,699,229.80	1.815%	319	6.32%
6.5000 to less than 6.7500	21	5,431,259.39	1.471%	319	6.60%
6.7500 to less than 7.0000	48	13,624,430.69	3.690%	315	6.88%
7.0000 to less than 7.2500	26	7,275,965.56	1.971%	319	7.06%
7.2500 to less than 7.5000	44	11,477,759.46	3.109%	320	7.32%
7.5000 to less than 7.7500	58	14,174,867.53	3.839%	320	7.55%
7.7500 to less than 8.0000	87	25,494,269.89	6.905%	320	7.80%
8.0000 to less than 8.2500	99	26,887,207.96	7.283%	320	8.07%
8.2500 to less than 8.5000	109	30,108,231.27	8.155%	320	8.30%
8.5000 to less than 8.7500	70	17,768,608.26	4.813%	320	8.55%
8.7500 to less than 9.0000	122	27,363,322.01	7.412%	319	8.81%
9.0000 to less than 9.2500	97	19,856,005.55	5.378%	320	9.06%
9.2500 to less than 9.5000	120	22,575,135.65	6.115%	319	9.30%
9.5000 to less than 9.7500	57	10,777,872.46	2.919%	319	9.54%
9.7500 to less than 10.0000	101	16,442,955.83	4.454%	319	9.82%
10.0000 to less than 10.2500	138	20,672,415.38	5.599%	319	10.05%
10.2500 to less than 10.5000	12	463,281.60	0.125%	307	10.28%
10.5000 to less than 10.7500	17	852,060.94	0.231%	308	10.54%
10.7500 to less than 11.0000	16	951,568.78	0.258%	305	10.85%
11.0000 to less than 11.2500	14	664,287.43	0.180%	310	11.02%
11.2500 to less than 11.5000	15	542,438.26	0.147%	307	11.35%
11.5000 to less than 11.7500	3	248,624.41	0.067%	319	11.55%
11.7500 to less than 12.0000	7	164,581.89	0.045%	264	11.81%
Greater than; equal to 12.0000	15	113,314.70	0.031%	90	12.57%
TOTAL	**1,702**	**369,197,486.50**			

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: 03/25/2009
Pay Date: 03/25/2009

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	50	517,039.95	0.137%	128	8.51%
20,000.00 to less than 40,000.0	112	3,429,931.35	0.909%	302	8.44%
40,000.00 to less than 60,000.0	66	3,269,600.82	0.866%	315	8.68%
60,000.00 to less than 80,000.0	80	5,584,383.00	1.480%	319	8.30%
80,000.00 to less than 100,000.	99	9,060,966.75	2.401%	320	8.38%
100,000.00 to less than 120,000	122	13,470,772.92	3.569%	317	8.35%
120,000.00 to less than 140,000	122	15,822,975.31	4.192%	318	7.81%
140,000.00 to less than 160,000	114	17,034,952.45	4.513%	320	7.52%
160,000.00 to less than 180,000	118	20,040,617.10	5.310%	319	7.83%
180,000.00 to less than 200,000	87	16,507,235.24	4.373%	320	7.36%
200,000.00 to less than 220,000	82	17,190,526.59	4.554%	320	8.07%
220,000.00 to less than 240,000	54	12,388,148.08	3.282%	320	7.77%
240,000.00 to less than 260,000	54	13,499,048.74	3.576%	320	7.74%
260,000.00 to less than 280,000	46	12,348,490.36	3.272%	320	7.72%
280,000.00 to less than 300,000	64	18,496,785.18	4.900%	320	7.43%
300,000.00 to less than 320,000	49	15,139,067.99	4.011%	320	7.27%
320,000.00 to less than 340,000	52	17,168,680.88	4.549%	320	7.35%
340,000.00 to less than 360,000	38	13,277,370.26	3.518%	320	7.25%
360,000.00 to less than 380,000	35	12,935,088.07	3.427%	319	7.03%
380,000.00 to less than 400,000	27	10,548,906.16	2.795%	320	7.28%
400,000.00 to less than 420,000	24	9,841,232.22	2.607%	320	7.70%
420,000.00 to less than 440,000	28	12,052,172.57	3.193%	320	7.15%
440,000.00 to less than 460,000	28	12,653,535.63	3.352%	319	7.01%
460,000.00 to less than 480,000	22	10,287,910.63	2.726%	320	6.22%
480,000.00 to less than 500,000	18	8,864,736.48	2.349%	320	7.41%
500,000.00 to less than 520,000	16	8,146,972.01	2.158%	320	7.48%
520,000.00 to less than 540,000	14	7,370,460.79	1.953%	320	8.02%
Greater than; equal to 540,000.	81	52,249,878.97	13.843%	320	7.07%
TOTAL	**1,702**	**369,197,486.50**			

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	1,274	319,514,327.59	31.578%	320	7.58%
2	FIXED-RATE - First Mortgag	148	36,758,659.31	3.633%	318	6.75%
3	FIXED-RATE - Subordinate	280	12,924,499.60	1.277%	307	7.72%
	TOTAL	**1,702**	**369,197,486.50**			

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	1,419	297,670,199.00	29.419%	319	7.42%
2	Multi-Family (including 3 or	155	48,329,615.04	4.776%	319	7.72%
3	High Rise Condo	128	23,197,672.46	2.293%	319	8.09%
	TOTAL	**1,702**	**369,197,486.50**			

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	1,625	341,284,433.43	33.729%	319	7.55%
2	Balloon	77	27,913,053.07	2.759%	320	6.93%
	TOTAL	**1,702**	**369,197,486.50**			

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: 03/25/2009
Pay Date: 03/25/2009

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

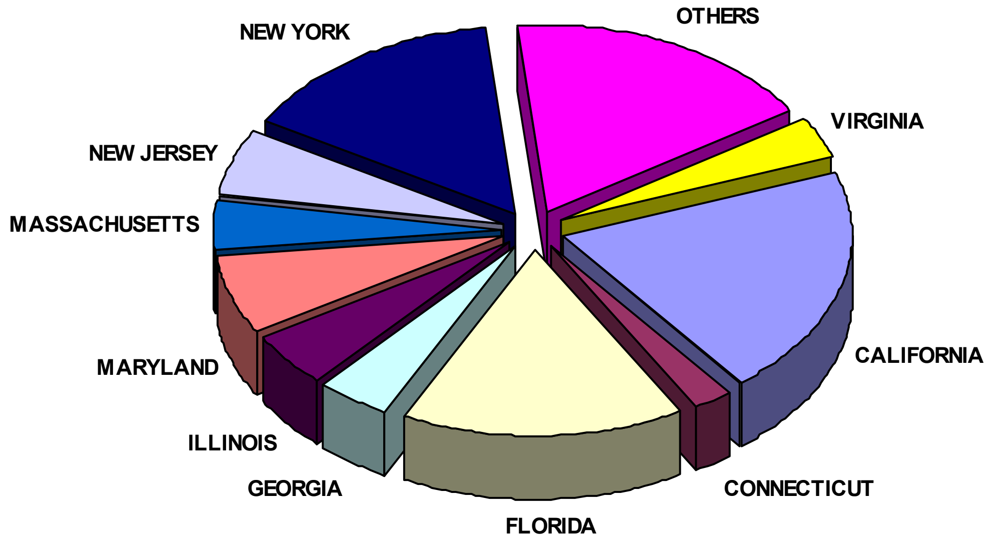
Top 10 State Concentration (Current)

	States	Loan Count	Ending Scheduled Balance	Percent of Pool	WAM	WAC
1	CALIFORNIA	212	73,501,631.58	19.908%	320	6.91%
2	FLORIDA	302	58,627,532.22	15.880%	319	7.76%
3	NEW YORK	163	55,612,644.96	15.063%	319	7.60%
4	MARYLAND	119	25,679,980.93	6.956%	319	7.47%
5	NEW JERSEY	82	21,811,434.82	5.908%	319	7.59%
6	ILLINOIS	117	18,180,625.67	4.924%	318	8.19%
7	MASSACHUSETTS	61	14,965,461.43	4.054%	319	7.06%
8	GEORGIA	112	14,879,176.38	4.030%	318	7.59%
9	VIRGINIA	49	13,619,211.16	3.689%	319	7.51%
10	CONNECTICUT	41	8,389,295.30	2.272%	319	7.90%
	OTHERS	444	63,930,492.05	17.316%	318	7.66%
	TOTAL	**1,702**	**369,197,486.50**			

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



THE BANK OF NEW YORK MELLON

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