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:	01/20/2009
6. Interest Shortfalls, Compensation and Expenses	Distribution Date:	01/26/2009
7. Prepayment Interest and Basis Risk/Net WAC Shortfall Amounts	Record Date:	
	Book-Entry:	01/23/2009
8. Collateral Summary	Definitive:	12/31/2008
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:	Perry Bons
14. Credit Enhancement Report	Telephone:	818/260-1441
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
January 26, 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	74924WAA5	316,000,000.00	147,358,791.62	0.54125000	12,099,991.07	68,680.45	12,168,671.52	0.00	0.00	0.00	135,258,800.55
A-I-2	74924WAB3	104,100,000.00	104,100,000.00	0.59125000	0.00	53,000.64	53,000.64	0.00	0.00	0.00	104,100,000.00
A-I-3	74924WAC1	106,300,000.00	106,300,000.00	0.61125000	0.00	55,951.45	55,951.45	0.00	0.00	0.00	106,300,000.00
A-I-4	74924WAD9	65,200,000.00	65,200,000.00	0.69125000	0.00	38,809.85	38,809.85	0.00	0.00	0.00	65,200,000.00
A-II	74924WAE7	164,400,000.00	110,685,937.36	0.61125000	4,716,976.20	58,260.00	4,775,236.20	0.00	0.00	0.00	105,968,961.16
M-1	74924WAF4	42,000,000.00	42,000,000.00	0.73125000	0.00	26,446.88	26,446.88	0.00	0.00	0.00	42,000,000.00
M-2	74924WAG2	43,000,000.00	43,000,000.00	0.75125000	0.00	27,817.12	27,817.12	0.00	0.00	0.00	43,000,000.00
M-3	74924WAH0	20,000,000.00	20,000,000.00	0.79125000	0.00	13,627.08	13,627.08	0.00	0.00	0.00	20,000,000.00
M-4	74924WAJ6	18,000,000.00	18,000,000.00	0.90125000	0.00	13,969.38	13,969.38	0.00	0.00	0.00	18,000,000.00
M-5	74924WAK3	17,500,000.00	17,500,000.00	1.12125000	0.00	16,896.61	16,896.61	0.00	0.00	0.00	17,500,000.00
M-6	74924WAL1	15,500,000.00	15,500,000.00	1.27125000	0.00	16,967.66	16,967.66	0.00	0.00	0.00	15,500,000.00
M-7	74924WAM9	15,000,000.00	15,000,000.00	1.82125000	0.00	23,524.48	23,524.48	0.00	0.00	0.00	15,000,000.00
M-8	74924WAN7	13,000,000.00	13,000,000.00	2.47125000	0.00	27,664.27	27,664.27	0.00	0.00	0.00	13,000,000.00
M-9	74924WAP2	10,500,000.00	10,500,000.00	2.97125000	0.00	26,865.05	26,865.05	0.00	0.00	0.00	10,500,000.00
M-10	74924WAQ0	11,000,000.00	11,000,000.00	2.97125000	0.00	28,144.34	28,144.34	4,853,188.50	0.00	0.00	6,146,811.50
SB	74924WAR8	38,500,043.75	5,844,794.14	0.00000000	0.00	15,715.03	15,715.03	5,844,794.14	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**	**744,989,523.12**		**16,816,967.27**	**512,340.29**	**17,329,307.56**	**10,697,982.64**	**0.00**	**0.00**	**717,474,573.21**

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	466.32528994	38.29111098	0.21734320	38.50845418	0.00000000	0.00000000	428.03417896
A-I-2	74924WAB3	1,000.00000000	0.00000000	0.50913199	0.50913199	0.00000000	0.00000000	1,000.00000000
A-I-3	74924WAC1	1,000.00000000	0.00000000	0.52635419	0.52635419	0.00000000	0.00000000	1,000.00000000
A-I-4	74924WAD9	1,000.00000000	0.00000000	0.59524310	0.59524310	0.00000000	0.00000000	1,000.00000000
A-II	74924WAE7	673.27212506	28.69206934	0.35437956	29.04644891	0.00000000	0.00000000	644.58005572
M-1	74924WAF4	1,000.00000000	0.00000000	0.62968762	0.62968762	0.00000000	0.00000000	1,000.00000000
M-2	74924WAG2	1,000.00000000	0.00000000	0.64690977	0.64690977	0.00000000	0.00000000	1,000.00000000
M-3	74924WAH0	1,000.00000000	0.00000000	0.68135400	0.68135400	0.00000000	0.00000000	1,000.00000000
M-4	74924WAJ6	1,000.00000000	0.00000000	0.77607667	0.77607667	0.00000000	0.00000000	1,000.00000000
M-5	74924WAK3	1,000.00000000	0.00000000	0.96552057	0.96552057	0.00000000	0.00000000	1,000.00000000
M-6	74924WAL1	1,000.00000000	0.00000000	1.09468774	1.09468774	0.00000000	0.00000000	1,000.00000000
M-7	74924WAM9	1,000.00000000	0.00000000	1.56829867	1.56829867	0.00000000	0.00000000	1,000.00000000
M-8	74924WAN7	1,000.00000000	0.00000000	2.12802077	2.12802077	0.00000000	0.00000000	1,000.00000000
M-9	74924WAP2	1,000.00000000	0.00000000	2.55857619	2.55857619	0.00000000	0.00000000	1,000.00000000
M-10	74924WAQ0	1,000.00000000	0.00000000	2.55857636	2.55857636	0.00000000	0.00000000	558.80104545
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 :	71.74745418%
Group I-ARM Factor :	70.28077768%
Group I-FIXED Factor :	78.31602056%
Group II-ARM Factor :	67.05305802%
Group II-FIXED Factor :	80.24702104%

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	12/26/2008	01/25/2009	Actual/360	147,358,791.62	0.54125000	68,680.45	0.00	0.00	0.00	0.00	68,680.45	0.00
A-I-2	12/26/2008	01/25/2009	Actual/360	104,100,000.00	0.59125000	53,000.64	0.00	0.00	0.00	0.00	53,000.64	0.00
A-I-3	12/26/2008	01/25/2009	Actual/360	106,300,000.00	0.61125000	55,951.45	0.00	0.00	0.00	0.00	55,951.45	0.00
A-I-4	12/26/2008	01/25/2009	Actual/360	65,200,000.00	0.69125000	38,809.85	0.00	0.00	0.00	0.00	38,809.85	0.00
A-II	12/26/2008	01/25/2009	Actual/360	110,685,937.36	0.61125000	58,260.00	0.00	0.00	0.00	0.00	58,260.00	0.00
M-1	12/26/2008	01/25/2009	Actual/360	42,000,000.00	0.73125000	26,446.88	0.00	0.00	0.00	0.00	26,446.88	0.00
M-2	12/26/2008	01/25/2009	Actual/360	43,000,000.00	0.75125000	27,817.12	0.00	0.00	0.00	0.00	27,817.12	0.00
M-3	12/26/2008	01/25/2009	Actual/360	20,000,000.00	0.79125000	13,627.08	0.00	0.00	0.00	0.00	13,627.08	0.00
M-4	12/26/2008	01/25/2009	Actual/360	18,000,000.00	0.90125000	13,969.38	0.00	0.00	0.00	0.00	13,969.38	0.00
M-5	12/26/2008	01/25/2009	Actual/360	17,500,000.00	1.12125000	16,896.61	0.00	0.00	0.00	0.00	16,896.61	0.00
M-6	12/26/2008	01/25/2009	Actual/360	15,500,000.00	1.27125000	16,967.66	0.00	0.00	0.00	0.00	16,967.66	0.00
M-7	12/26/2008	01/25/2009	Actual/360	15,000,000.00	1.82125000	23,524.48	0.00	0.00	0.00	0.00	23,524.48	0.00
M-8	12/26/2008	01/25/2009	Actual/360	13,000,000.00	2.47125000	27,664.27	0.00	0.00	0.00	0.00	27,664.27	0.00
M-9	12/26/2008	01/25/2009	Actual/360	10,500,000.00	2.97125000	26,865.05	0.00	0.00	0.00	0.00	26,865.05	0.00
M-10	12/26/2008	01/25/2009	Actual/360	11,000,000.00	2.97125000	28,144.34	0.00	0.00	0.00	0.00	28,144.34	0.00
SB	12/26/2008	01/25/2009	Actual/360	5,844,794.14	0.00000000	0.00	0.00	0.00	0.00	15,715.03	15,715.03	0.00
R	12/01/2008	12/31/2008	30/360	0.00	0.00000000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deal Totals				**744,989,523.12**		**496,625.26**	**0.00**	**0.00**	**0.00**	**15,715.03**	**512,340.29**	**0.00**

Current Index Rates

Index Type	Rate	Classes
USLIB TEL 25 -2BD	0.47125000	A-I-1, A-I-2, A-I-3, A-II, M-2, M-4, M-6, M-8, M-10, M-9, M-7, M-5, M-3, M-1, A-I-4

5. Other Income Detail

Class	Prepayment Charges	Remaining Excess Cash Flow and OC Release Amount	Other Income Distribution
	(1)	(2)	(1) + (2) = (3)
SB	15,715.03	0.00	15,715.03
Deal Totals	**15,715.03**	**0.00**	**15,715.03**

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	14,766.33	14,766.33	0.00	0	0.00	144,205.78	3,556.57	138,545.24	0.00	154,271.38
Group I-FIXED	1,449.99	1,449.99	0.00	0	0.00	59,127.39	5,451.12	15,601.37	0.00	35,169.39
Group II-ARM	4,480.61	4,480.61	0.00	0	0.00	42,885.86	938.66	28,133.75	0.00	22,574.07
Group II-FIXED	662.03	662.03	0.00	0	0.00	11,648.98	699.32	2,435.53	0.00	5,222.54
Deal Totals	**21,358.96**	**21,358.96**	**0.00**	**0**	**0.00**	**257,868.01**	**10,645.67**	**184,715.89**	**0.00**	**217,237.38**

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 Balance	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	2,051	N/A	274	21	0	0	64	1,966
	Balance/Amount	577,207,836.70	424,372,584.08	175,892.07	(189,230.19)	3,880,103.24	N/A	0.00	14,839,662.52	405,666,156.44
Group I-FIXED	**Count**	1,851	1,406	N/A	175	6	0	0	15	1,385
	Balance/Amount	205,346,555.16	162,319,716.34	120,394.23	(50,597.98)	306,650.35	N/A	0.00	1,124,019.38	160,819,250.36
Group II-ARM	**Count**	912	639	N/A	70	5	0	0	25	609
	Balance/Amount	178,145,804.84	125,992,896.42	49,496.74	(33,051.85)	1,059,813.57	N/A	0.00	5,464,428.08	119,452,209.88
Group II-FIXED	**Count**	283	221	N/A	21	2	0	0	5	214
	Balance/Amount	39,299,847.05	32,304,326.28	21,918.85	(37,851.97)	285,037.45	N/A	0.00	498,265.42	31,536,956.53
Deal Totals	**Count**	**5,885**	**4,317**	**N/A**	**540**	**34**	**0**	**0**	**109**	4,174
	Balance/Amount	**1,000,000,043.75**	**744,989,523.12**	**367,701.89**	**(310,731.99)**	**5,531,604.61**	**N/A**	**0.00**	**21,926,375.40**	**717,474,573.21**

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	8.50496930	8.41024187	387.23	346.10	7.99121930	7.89529876	8.47386048	7.27427200	8.36907377
Group I-FIXED	8.44071524	8.43365669	345.55	317.85	7.92696524	7.91990669	8.09511686	7.27427200	8.36907377
Group II-ARM	8.82140177	8.72351224	375.08	341.04	8.30765177	8.20814695	8.61970750	7.39341080	8.49218386
Group II-FIXED	8.33357578	8.32010056	350.08	325.11	7.81982578	7.80635057	7.99481787	7.39341080	8.49218386
Deal Totals	**8.53705269**	**8.46368433**	**374.23**	**338.00**	**8.02330269**	**7.94899081**	**8.39523250**	**N/A**	**N/A**

C. Constant Prepayment Rate

	1 Month CPR	3 Month CPR	6 Month CPR	12 Month CPR	Life CPR

I-ARM	41.49%	27.74%	25.57%	20.73%	16.43%
I-FIXED	9.75%	11.54%	13.72%	14.72%	11.30%
II-ARM	47.01%	32.31%	26.85%	20.93%	18.43%
II-FIXED	24.45%	17.40%	15.40%	12.88%	10.19%
Deal Totals	**35.96%**	**24.85%**	**22.94%**	**19.17%**	**15.45%**

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	2,787	436,928,809.03	41	6,094,289.67	1	459,912.60	0	0.00	0.00	2,829	443,483,011.30
30 days	290	52,107,307.23	12	1,911,244.24	1	385,578.76	0	0.00	0.00	303	54,404,130.23
60 days	116	24,431,810.10	7	979,888.10	38	6,538,795.68	0	0.00	0.00	161	31,950,493.88
90 days	93	15,478,408.93	6	555,098.06	49	10,147,246.44	0	0.00	0.00	148	26,180,753.43
120 days	43	6,399,754.70	10	1,439,130.25	61	14,518,127.82	0	0.00	0.00	114	22,357,012.77
150 days	34	5,084,126.56	10	1,836,378.59	44	8,588,386.40	1	275,152.73	276,591.22	89	15,784,044.28
180 days	7	794,987.41	9	1,227,164.24	34	6,946,166.98	0	0.00	0.00	50	8,968,318.63
181+ days	28	4,061,555.96	24	3,513,196.88	289	74,633,397.62	139	32,138,658.23	32,322,341.67	480	114,346,808.69
Total	**3,398**	**545,286,759.92**	**119**	**17,556,390.03**	**517**	**122,217,612.30**	**140**	**32,413,810.96**	**32,598,932.89**	**4,174**	**717,474,573.21**
Current	66.77%	60.90%	0.98%	0.85%	0.02%	0.06%	0.00%	0.00%	0.00%	67.78%	61.81%
30 days	6.95%	7.26%	0.29%	0.27%	0.02%	0.05%	0.00%	0.00%	0.00%	7.26%	7.58%
60 days	2.78%	3.41%	0.17%	0.14%	0.91%	0.91%	0.00%	0.00%	0.00%	3.86%	4.45%
90 days	2.23%	2.16%	0.14%	0.08%	1.17%	1.41%	0.00%	0.00%	0.00%	3.55%	3.65%
120 days	1.03%	0.89%	0.24%	0.20%	1.46%	2.02%	0.00%	0.00%	0.00%	2.73%	3.12%
150 days	0.81%	0.71%	0.24%	0.26%	1.05%	1.20%	0.02%	0.04%	0.04%	2.13%	2.20%
180 days	0.17%	0.11%	0.22%	0.17%	0.81%	0.97%	0.00%	0.00%	0.00%	1.20%	1.25%
181+ days	0.67%	0.57%	0.57%	0.49%	6.92%	10.40%	3.33%	4.48%	4.50%	11.50%	15.94%
Total	**81.41%**	**76.00%**	**2.85%**	**2.45%**	**12.39%**	**17.03%**	**3.35%**	**4.52%**	**4.54%**	**100.00%**	**100.00%**

GMAC RFC

Statement to Certificateholder

Residential Asset Securities Corp, 2007-KS2

January 26, 2009

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	1,221	231,198,645.43	14	2,475,785.69	0	0.00	0	0.00	0.00	1,235	233,674,431.12
30 days	133	27,314,331.96	7	1,386,754.29	1	385,578.76	0	0.00	0.00	141	29,086,665.01
60 days	65	16,854,194.55	2	399,923.67	21	3,741,156.94	0	0.00	0.00	88	20,995,275.16
90 days	35	8,991,101.58	3	310,265.75	27	5,791,115.96	0	0.00	0.00	65	15,092,483.29
120 days	16	2,744,749.24	6	963,708.07	31	8,418,600.93	0	0.00	0.00	53	12,127,058.24
150 days	13	2,820,058.97	5	627,104.34	26	4,963,619.81	1	275,152.73	276,591.22	45	8,685,935.85
180 days	2	301,083.13	6	1,049,903.05	28	5,247,791.21	0	0.00	0.00	36	6,598,777.39
181+ days	11	1,944,179.64	12	1,916,969.35	190	52,943,094.79	90	22,601,286.60	22,734,442.41	303	79,405,530.38
Total	**1,496**	**292,168,344.50**	**55**	**9,130,414.21**	**324**	**81,490,958.40**	**91**	**22,876,439.33**	**23,011,033.63**	**1,966**	**405,666,156.44**

Current	62.11%	56.99%	0.71%	0.61%	0.00%	0.00%	0.00%	0.00%	0.00%	62.82%	57.60%
30 days	6.77%	6.73%	0.36%	0.34%	0.05%	0.10%	0.00%	0.00%	0.00%	7.17%	7.17%
60 days	3.31%	4.15%	0.10%	0.10%	1.07%	0.92%	0.00%	0.00%	0.00%	4.48%	5.18%
90 days	1.78%	2.22%	0.15%	0.08%	1.37%	1.43%	0.00%	0.00%	0.00%	3.31%	3.72%
120 days	0.81%	0.68%	0.31%	0.24%	1.58%	2.08%	0.00%	0.00%	0.00%	2.70%	2.99%
150 days	0.66%	0.70%	0.25%	0.15%	1.32%	1.22%	0.05%	0.07%	0.07%	2.29%	2.14%
180 days	0.10%	0.07%	0.31%	0.26%	1.42%	1.29%	0.00%	0.00%	0.00%	1.83%	1.63%
181+ days	0.56%	0.48%	0.61%	0.47%	9.66%	13.05%	4.58%	5.57%	5.60%	15.41%	19.57%
Total	**76.09%**	**72.02%**	**2.80%**	**2.25%**	**16.48%**	**20.09%**	**4.63%**	**5.64%**	**5.66%**	**100.00%**	**100.00%**

Statement to Certificateholder

Residential Asset Securities Corp, 2007-KS2
January 26, 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	1,054	116,419,165.69	13	1,281,788.75	1	459,912.60	0	0.00	0.00	1,068	118,160,867.04
30 days	87	10,891,018.92	4	316,503.03	0	0.00	0	0.00	0.00	91	11,207,521.95
60 days	26	2,572,514.85	3	184,960.99	7	1,120,626.92	0	0.00	0.00	36	3,878,102.76
90 days	42	3,650,566.62	3	244,832.31	9	1,848,634.79	0	0.00	0.00	54	5,744,033.72
120 days	19	2,340,543.18	3	314,872.18	14	2,947,026.99	0	0.00	0.00	36	5,602,442.35
150 days	18	1,321,662.20	0	0.00	5	941,848.43	0	0.00	0.00	23	2,263,510.63
180 days	5	493,904.28	2	115,861.67	1	399,857.90	0	0.00	0.00	8	1,009,623.85
181+ days	10	760,981.68	6	776,537.86	36	8,097,307.15	17	3,318,321.37	3,338,180.37	69	12,953,148.06
Total	**1,261**	**138,450,357.42**	**34**	**3,235,356.79**	**73**	**15,815,214.78**	**17**	**3,318,321.37**	**3,338,180.37**	**1,385**	**160,819,250.36**

Current	76.10%	72.39%	0.94%	0.80%	0.07%	0.29%	0.00%	0.00%	0.00%	77.11%	73.47%
30 days	6.28%	6.77%	0.29%	0.20%	0.00%	0.00%	0.00%	0.00%	0.00%	6.57%	6.97%
60 days	1.88%	1.60%	0.22%	0.12%	0.51%	0.70%	0.00%	0.00%	0.00%	2.60%	2.41%
90 days	3.03%	2.27%	0.22%	0.15%	0.65%	1.15%	0.00%	0.00%	0.00%	3.90%	3.57%
120 days	1.37%	1.46%	0.22%	0.20%	1.01%	1.83%	0.00%	0.00%	0.00%	2.60%	3.48%
150 days	1.30%	0.82%	0.00%	0.00%	0.36%	0.59%	0.00%	0.00%	0.00%	1.66%	1.41%
180 days	0.36%	0.31%	0.14%	0.07%	0.07%	0.25%	0.00%	0.00%	0.00%	0.58%	0.63%
181+ days	0.72%	0.47%	0.43%	0.48%	2.60%	5.04%	1.23%	2.06%	2.07%	4.98%	8.05%
Total	**91.05%**	**86.09%**	**2.45%**	**2.01%**	**5.27%**	**9.83%**	**1.23%**	**2.06%**	**2.07%**	**100.00%**	**100.00%**

GMAC RFC

Statement to Certificateholder

Residential Asset Securities Corp, 2007-KS2

January 26, 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	358	66,384,752.09	8	1,844,616.89	0	0.00	0	0.00	0.00	366	68,229,368.98
30 days	54	10,935,185.70	1	207,986.92	0	0.00	0	0.00	0.00	55	11,143,172.62
60 days	18	4,194,504.57	2	395,003.44	8	1,421,445.82	0	0.00	0.00	28	6,010,953.83
90 days	11	2,176,931.68	0	0.00	12	2,383,142.47	0	0.00	0.00	23	4,560,074.15
120 days	2	600,295.95	1	160,550.00	13	2,692,015.41	0	0.00	0.00	16	3,452,861.36
150 days	3	942,405.39	5	1,209,274.25	12	2,586,304.17	0	0.00	0.00	20	4,737,983.81
180 days	0	0.00	1	61,399.52	5	1,298,517.87	0	0.00	0.00	6	1,359,917.39
181+ days	6	1,193,790.53	4	651,813.36	57	12,543,680.98	28	5,568,592.87	5,596,344.91	95	19,957,877.74
Total	**452**	**86,427,865.91**	**22**	**4,530,644.38**	**107**	**22,925,106.72**	**28**	**5,568,592.87**	**5,596,344.91**	**609**	**119,452,209.88**

Current	58.78%	55.57%	1.31%	1.54%	0.00%	0.00%	0.00%	0.00%	0.00%	60.10%	57.12%
30 days	8.87%	9.15%	0.16%	0.17%	0.00%	0.00%	0.00%	0.00%	0.00%	9.03%	9.33%
60 days	2.96%	3.51%	0.33%	0.33%	1.31%	1.19%	0.00%	0.00%	0.00%	4.60%	5.03%
90 days	1.81%	1.82%	0.00%	0.00%	1.97%	2.00%	0.00%	0.00%	0.00%	3.78%	3.82%
120 days	0.33%	0.50%	0.16%	0.13%	2.13%	2.25%	0.00%	0.00%	0.00%	2.63%	2.89%
150 days	0.49%	0.79%	0.82%	1.01%	1.97%	2.17%	0.00%	0.00%	0.00%	3.28%	3.97%
180 days	0.00%	0.00%	0.16%	0.05%	0.82%	1.09%	0.00%	0.00%	0.00%	0.99%	1.14%
181+ days	0.99%	1.00%	0.66%	0.55%	9.36%	10.50%	4.60%	4.66%	4.68%	15.60%	16.71%
Total	**74.22%**	**72.35%**	**3.61%**	**3.79%**	**17.57%**	**19.19%**	**4.60%**	**4.66%**	**4.68%**	**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	154	22,926,245.82	6	492,098.34	0	0.00	0	0.00	0.00	160	23,418,344.16
30 days	16	2,966,770.65	0	0.00	0	0.00	0	0.00	0.00	16	2,966,770.65
60 days	7	810,596.13	0	0.00	2	255,566.00	0	0.00	0.00	9	1,066,162.13
90 days	5	659,809.05	0	0.00	1	124,353.22	0	0.00	0.00	6	784,162.27
120 days	6	714,166.33	0	0.00	3	460,484.49	0	0.00	0.00	9	1,174,650.82
150 days	0	0.00	0	0.00	1	96,613.99	0	0.00	0.00	1	96,613.99
180 days	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00
181+ days	1	162,604.11	2	167,876.31	6	1,049,314.70	4	650,457.39	653,373.98	13	2,030,252.51
Total	**189**	**28,240,192.09**	**8**	**659,974.65**	**13**	**1,986,332.40**	**4**	**650,457.39**	**653,373.98**	**214**	**31,536,956.53**

Current	71.96%	72.70%	2.80%	1.56%	0.00%	0.00%	0.00%	0.00%	0.00%	74.77%	74.26%
30 days	7.48%	9.41%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	7.48%	9.41%
60 days	3.27%	2.57%	0.00%	0.00%	0.93%	0.81%	0.00%	0.00%	0.00%	4.21%	3.38%
90 days	2.34%	2.09%	0.00%	0.00%	0.47%	0.39%	0.00%	0.00%	0.00%	2.80%	2.49%
120 days	2.80%	2.26%	0.00%	0.00%	1.40%	1.46%	0.00%	0.00%	0.00%	4.21%	3.72%
150 days	0.00%	0.00%	0.00%	0.00%	0.47%	0.31%	0.00%	0.00%	0.00%	0.47%	0.31%
180 days	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
181+ days	0.47%	0.52%	0.93%	0.53%	2.80%	3.33%	1.87%	2.06%	2.07%	6.07%	6.44%
Total	**88.32%**	**89.55%**	**3.74%**	**2.09%**	**6.07%**	**6.30%**	**1.87%**	**2.06%**	**2.07%**	**100.00%**	**100.00%**

11. Delinquency Data

	Totals Count	Totals Balance
	% Count	% Balance
1 Month	303	54,404,130.23
	7.26%	7.58%
2 Months	161	31,950,493.88
	3.86%	4.45%
3 Months	148	26,180,753.43
	3.55%	3.65%
4 Months	114	22,357,012.77
	2.73%	3.12%
5 Months	89	15,784,044.28
	2.13%	2.20%
6 Months	50	8,968,318.63
	1.20%	1.25%
7 Months	60	12,809,377.91
	1.44%	1.79%
8 Months	48	8,680,893.84
	1.15%	1.21%
9 Months	47	10,140,458.19
	1.13%	1.41%
10 Months	49	9,365,558.76
	1.17%	1.31%
11 Months	31	7,163,973.23
	0.74%	1.00%
12 Months	31	6,795,541.35
	0.74%	0.95%

	Totals Count	Totals Balance
	% Count	% Balance
13 Months	34	8,785,666.50
	0.81%	1.22%
14 Months	35	8,233,048.89
	0.84%	1.15%
15 Months	27	7,137,265.07
	0.65%	0.99%
16 Months	24	6,643,959.84
	0.57%	0.93%
17 Months	18	6,001,774.12
	0.43%	0.84%
18 Months	22	6,290,833.10
	0.53%	0.88%
19 Months	14	3,942,752.91
	0.34%	0.55%
20 Months	14	4,683,705.62
	0.34%	0.65%
21 Months	15	5,211,868.61
	0.36%	0.73%
22 Months	10	2,140,130.75
	0.24%	0.30%
23 Months	1	320,000.00
	0.02%	0.04%
24 Months	0	0.00
	0.00%	0.00%

	Totals Count	Totals Balance
	% Count	% Balance
25 Months	0	0.00
	0.00%	0.00%
26 Months	0	0.00
	0.00%	0.00%
27 Months	0	0.00
	0.00%	0.00%
28 Months	0	0.00
	0.00%	0.00%
29 Months	0	0.00
	0.00%	0.00%
30 Months	0	0.00
	0.00%	0.00%
31 Months	0	0.00
	0.00%	0.00%
32 Months	0	0.00
	0.00%	0.00%
33 Months	0	0.00
	0.00%	0.00%
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	Totals Balance
	% Count	% 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	Totals Balance
	% Count	% 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 Type	**Count**	**Scheduled Balance**	**Count**	**Scheduled Balance**	**Count**	**Scheduled Balance**	**Count**	**Scheduled Balance**	**Count**	**Scheduled Balance**	**Count**	**Scheduled Balance**	**Count**	**Scheduled Balance**
Group I-ARM	Capitalizations	50	10,679,567.16	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	50	10,679,567.16
	Other Modifications	256	60,439,731.34	10	2,487,985.23	4	1,374,777.59	3	802,178.49	6	1,620,009.23	0	0.00	279	66,724,681.88
Group I-FIXED	Capitalizations	13	1,747,841.20	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	13	1,747,841.20
	Other Modifications	66	9,848,357.09	4	525,030.15	3	285,128.80	3	485,714.76	2	299,722.39	0	0.00	78	11,443,953.19
Group II-ARM	Capitalizations	7	1,410,894.34	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	7	1,410,894.34
	Other Modifications	62	13,905,744.14	3	375,068.57	1	263,532.99	2	485,123.15	4	716,590.27	0	0.00	72	15,746,059.12
Group II-FIXED	Capitalizations	3	573,946.24	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	3	573,946.24
	Other Modifications	10	1,600,867.63	1	109,284.57	2	165,203.31	0	0.00	1	165,355.65	0	0.00	14	2,040,711.16
Deal Totals	**Capitalizations**	**73**	**14,412,248.94**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**	**73**	**14,412,248.94**
	Other Modifications	**394**	**85,794,700.20**	**18**	**3,497,368.52**	**10**	**2,088,642.69**	**8**	**1,773,016.40**	**13**	**2,801,677.54**	**0**	**0.00**	**443**	**95,955,405.35**

Statement to Certificateholder

Residential Asset Securities Corp, 2007-KS2

January 26, 2009

Modification Type		Payoffs				Repurchases				Liquidations				Total			
		Current Month		Cumulative		Current Month		Cumulative		Current Month		Cumulative		Current Month		Cumulative	
		Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled Balance	Count	Scheduled 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	0	0.00	0	0.00	0	0.00	1	57,507.20	1	57,507.20	1	57,507.20	1	57,507.20
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	0	0.00	0	0.00	0	0.00	0	0.00	1	71,834.44	0	0.00	1	71,834.44
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	0	0.00	1	154,348.72	0	0.00	1	154,348.72
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	0	0.00	0	0.00	0	0.00
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**	**0**	**0.00**	**0**	**0.00**	**0**	**0.00**	**1**	**57,507.20**	**3**	**283,690.36**	**1**	**57,507.20**	**3**	**283,690.36**

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	101	16	318	0	435
	Beginning Aggregate Scheduled Balance	14,168,849.36	670,813.16	73,455,379.34	0.00	88,295,041.86
	Principal Portion of Loss	8,976,513.05	670,813.16	0.00	0.00	9,647,326.21
	Interest Portion of Loss	439,320.06	68,446.70	191,680.15	0.00	699,446.91
	Total Realized Loss	9,415,833.11	739,259.86	191,680.15	0.00	10,346,773.12
Group I-FIXED	Loss Count	10	21	91	0	122
	Beginning Aggregate Scheduled Balance	723,299.33	400,720.05	13,150,259.86	0.00	14,274,279.24
	Principal Portion of Loss	410,713.44	400,720.05	0.00	0.00	811,433.49
	Interest Portion of Loss	7,301.02	29,474.02	33,351.28	0.00	70,126.32
	Total Realized Loss	418,014.46	430,194.07	33,351.28	0.00	881,559.81
Group II-ARM	Loss Count	35	2	75	0	112
	Beginning Aggregate Scheduled Balance	5,376,288.76	88,139.32	16,230,082.96	0.00	21,694,511.04
	Principal Portion of Loss	2,852,513.32	88,139.32	0.00	0.00	2,940,652.64
	Interest Portion of Loss	71,676.64	15,460.80	42,856.98	0.00	129,994.42
	Total Realized Loss	2,924,189.96	103,600.12	42,856.98	0.00	3,070,647.06
Group II-FIXED	Loss Count	6	1	17	0	24
	Beginning Aggregate Scheduled Balance	376,897.15	121,368.27	2,577,286.90	0.00	3,075,552.32
	Principal Portion of Loss	280,745.80	121,368.27	0.00	0.00	402,114.07
	Interest Portion of Loss	11,899.17	3,414.03	5,910.85	0.00	21,224.05
	Total Realized Loss	292,644.97	124,782.30	5,910.85	0.00	423,338.12
Deal Totals	**Loss Count**	**152**	**40**	**501**	**0**	**693**
	Beginning Aggregate Scheduled Balance	**20,645,334.60**	**1,281,040.80**	**105,413,009.06**	**0.00**	**127,339,384.46**
	Principal Portion of Loss	**12,520,485.61**	**1,281,040.80**	**0.00**	**0.00**	**13,801,526.41**
	Interest Portion of Loss	**530,196.89**	**116,795.55**	**273,799.26**	**0.00**	**920,791.70**
	Total Realized Loss	**13,050,682.50**	**1,397,836.35**	**273,799.26**	**0.00**	**14,722,318.11**

B. Cumulative Realized Losses

Cumulative Realized Losses		Liquidations	Charge-Offs	Servicing Modifications	Bankruptcy Losses	Total
Group I-ARM	Loss Count	332	47	350	0	729
	Total Realized Loss	41,765,328.22	4,314,198.60	439,187.51	0.00	46,518,714.33
Group I-FIXED	Loss Count	61	192	102	0	355
	Total Realized Loss	3,889,922.18	14,735,779.96	110,556.85	0.00	18,736,258.99
Group II-ARM	Loss Count	99	7	92	0	198
	Total Realized Loss	10,525,373.83	647,391.86	102,446.89	0.00	11,275,212.58
Group II-FIXED	Loss Count	12	11	19	0	42
	Total Realized Loss	777,356.92	633,853.38	27,174.28	0.00	1,438,384.58
Deal Totals	**Loss Count**	**504**	**257**	**563**	**0**	**1,324**
	Total Realized Loss	**56,957,981.15**	**20,331,223.80**	**679,365.53**	**0.00**	**77,968,570.48**

C. Subsequent Recoveries

Subsequent Recoveries		Current Period	Cumulative
Group I-ARM	Subsequent Recoveries Count	23	58
	Subsequent Recoveries	24,714.62	655,167.88
	Net Loss 1	10,322,058.50	45,863,546.45
	Net Loss % 2	1.79%	7.95%
Group I-FIXED	Subsequent Recoveries Count	24	80
	Subsequent Recoveries	26,125.19	108,031.29
	Net Loss 1	855,434.62	18,628,227.70
	Net Loss % 2	0.42%	9.07%
Group II-ARM	Subsequent Recoveries Count	4	12
	Subsequent Recoveries	3,258.10	27,954.37
	Net Loss 1	3,067,388.96	11,247,258.21
	Net Loss % 2	1.72%	6.31%

Group II-FIXED	Subsequent Recoveries Count	3	5
	Subsequent Recoveries	1,278.28	1,752.32
	Net Loss 1	422,059.84	1,436,632.26
	Net Loss % 2	1.07%	3.66%
Deal Totals	**Subsequent Recoveries Count**	**54**	**155**
	Subsequent Recoveries	**55,376.19**	**792,905.86**
	Net Loss 1	**14,666,941.92**	**77,175,664.62**
	Net Loss % 2	**1.47%**	**7.72%**

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	3.50%	2.18%	1.96%	1.36%	0.74 %
	Constant Default Rate	34.77%	23.24%	21.16%	15.13%	8.57%
Group I-FIXED	Monthly Default Rate	0.69%	0.78%	0.84%	0.89%	0.51 %
	Constant Default Rate	8.01%	8.98%	9.67%	10.13%	5.93%
Group II-ARM	Monthly Default Rate	4.34%	2.53%	1.96%	1.16%	0.65 %
	Constant Default Rate	41.27%	26.45%	21.11%	13.11%	7.49%
Group II-FIXED	Monthly Default Rate	1.54%	1.13%	0.77%	0.53%	0.28 %
	Constant Default Rate	17.03%	12.80%	8.89%	6.19%	3.28%
Deal Totals	Monthly Default Rate	**2.94%**	**1.89%**	**1.67%**	**1.19%**	**0.66 %**
	Constant Default Rate	**30.14%**	**20.45%**	**18.28%**	**13.35%**	**7.60%**

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	529,144.97	529,144.97	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	54,672.03	583,817.00

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	5,844,794.14	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	5,220,503.21
(2)	Interest Losses	920,791.70
(3)	Subsequent Recoveries	55,376.19
(4)	Interest Adjustment Amount	0.00
(5)	Credit Risk Management Fee	8,536.34
(6)	Swap Payment Amount - OUT	529,144.97
(7)	Swap Payment Amount - IN	0.00
(8)	Certificate Interest Amount	496,625.25
(9)	OC Reduction Amount	0.00
(10)	Excess Cashflow Prior to OC Provisions	3,103,543.77

Overcollateralization and Derivative Amounts		
	Excess Cashflow Prior to OC Provisions	3,103,543.77
(1)	Unreimbursed Principal Portion of Realized Losses	0.00
(2)	Principal Portion of Realized Losses	3,103,543.77
(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	533,644,728.98
Zero Balance	0.00
Senior Certificate Beginning Balance = 0.00	False
Current Distribution Date >= Target Distribution	
Current Distribution Period	23
StepDownTarget Distribution Period	37
Current Distribution Date >= Target Distribution Date	False
Stepdown Date - Senior Enhancement Test	
Current Senior Enhancement Percent - Actual value	29.45676400%
Specified Senior Enhancement Percent - Target value	48.80000000%
Senior Enhance Pct >= Specified Senior Enhance Pct (Actual End Balance <= Target End Balance)	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 Balance)	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	31.47093800%
Senior Enhancement Delinquency Percentage - Target Value	9.65887300%
Sixty-Plus Delinquency Percentage >= Senior Enhancement Delinquency Percentage Target	True

Trigger Event clause (b) - Realized Loss Test	
Aggregate Realized Loss Percentage - Actual Value	7.81860500%
Scheduled Loss Target Percent	99,999.00000000%
Aggregate Realized Loss Percentage >= Scheduled Loss Percent	False
Trigger Event is in effect?	
Sixty-Plus Delinquency Percentage >= Senior Enhancement Delinquency Percentage Target	True
Aggregate Realized Loss Percentage >= Scheduled Loss Percent	False
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

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 any such 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 Revenue 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
January 26, 2009

Cash Flow Received and Uses of Funds

Cash Flow Received	*Amount*
Principal and Interest Payments	11,826,301.26
Prepayment Premium	15,715.03
Liquidation and Insurance Proceeds	7,466,410.55
Subsequent Recoveries	55,376.19
Repurchase Proceeds	0.00
Other Deposits/Adjustments (including Derivatives Payment)	21,358.96
Total Deposits	19,385,161.99
Uses of Funds	*Amount*
Transfer to Certificate Account	17,329,307.56
Reimbursed Advances and Expenses	1,505,837.37
Master Servicing Compensation	20,872.10
Derivatives Payment	529,144.97
Total Withdrawals	19,385,162.00
Ending Balance	0.00