

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 <i>(Not Applicable)</i>	Closing Date: 02/23/2007
4. Interest Summary	First Distribution Date: 03/25/2007
5. Other Income Detail	Determination Date: 05/20/2009
6. Interest Shortfalls, Compensation and Expenses	Distribution Date: 05/26/2009
7. Prepayment Interest and Basis Risk/Net WAC Shortfall Amounts	Record Date:
8. Collateral Summary	Book-Entry: 05/22/2009
9. Repurchase Information	Definitive: 04/30/2009
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 <i>(Not Applicable)</i>	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 <i>(Not Applicable)</i>	
20. Comments	

# Statement to Certificateholder

Residential Asset Securities Corp, 2007-KS2

May 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	111,309,217.75	0.50750000	4,626,888.88	45,505.37	4,672,394.25	0.00	0.00	0.00	106,682,328.87
A-I-2	74924WAB3	104,100,000.00	104,100,000.00	0.55750000	0.00	46,751.02	46,751.02	0.00	0.00	0.00	104,100,000.00
A-I-3	74924WAC1	106,300,000.00	106,300,000.00	0.57750000	0.00	49,451.65	49,451.65	0.00	0.00	0.00	106,300,000.00
A-I-4	74924WAD9	65,200,000.00	65,200,000.00	0.65750000	0.00	34,533.36	34,533.36	0.00	0.00	0.00	65,200,000.00
A-II	74924WAE7	164,400,000.00	99,324,470.73	0.57750000	2,220,669.09	46,206.57	2,266,875.66	0.00	0.00	0.00	97,103,801.64
M-1	74924WAF4	42,000,000.00	42,000,000.00	0.69750000	0.00	23,598.75	23,598.75	0.00	0.00	0.00	42,000,000.00
M-2	74924WAG2	43,000,000.00	43,000,000.00	0.71750000	0.00	24,853.40	24,853.40	0.00	0.00	0.00	43,000,000.00
M-3	74924WAH0	20,000,000.00	20,000,000.00	0.75750000	0.00	12,204.17	12,204.17	0.00	0.00	0.00	20,000,000.00
M-4	74924WAJ6	18,000,000.00	18,000,000.00	0.86750000	0.00	12,578.75	12,578.75	0.00	0.00	0.00	18,000,000.00
M-5	74924WAK3	17,500,000.00	17,500,000.00	1.08750000	0.00	15,330.73	15,330.73	0.00	0.00	0.00	17,500,000.00
M-6	74924WAL1	15,500,000.00	15,500,000.00	1.23750000	0.00	15,451.56	15,451.56	0.00	0.00	0.00	15,500,000.00
M-7	74924WAM9	15,000,000.00	15,000,000.00	1.78750000	0.00	21,598.96	21,598.96	2,385,381.11	0.00	0.00	12,614,618.89
M-8	74924WAN7	13,000,000.00	3,073,464.98	2.43750000	0.00	6,034.88	6,034.88	3,073,464.98	0.00	0.00	0.00
M-9	74924WAP2	10,500,000.00	0.00	2.93750000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
M-10	74924WAQ0	11,000,000.00	0.00	2.93750000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SB	74924WAR8	38,500,043.75	0.00	0.00000000	0.00	9,060.19	9,060.19	0.00	0.00	0.00	0.00
R		0.00	0.00	0.00000000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Deal Totals</b>		<b>1,000,000,043.75</b>	<b>660,307,153.46</b>		<b>6,847,557.97</b>	<b>363,159.36</b>	<b>7,210,717.33</b>	<b>5,458,846.09</b>	<b>0.00</b>	<b>0.00</b>	<b>648,000,749.40</b>

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## 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	352.24435997	14.64205342	0.14400434	14.78605775	0.00000000	0.00000000	337.60230655
A-I-2	74924WAB3	1,000.00000000	0.00000000	0.44909721	0.44909721	0.00000000	0.00000000	1,000.00000000
A-I-3	74924WAC1	1,000.00000000	0.00000000	0.46520837	0.46520837	0.00000000	0.00000000	1,000.00000000
A-I-4	74924WAD9	1,000.00000000	0.00000000	0.52965276	0.52965276	0.00000000	0.00000000	1,000.00000000
A-II	74924WAE7	604.16344726	13.50771953	0.28106186	13.78878139	0.00000000	0.00000000	590.65572774
M-1	74924WAF4	1,000.00000000	0.00000000	0.56187500	0.56187500	0.00000000	0.00000000	1,000.00000000
M-2	74924WAG2	1,000.00000000	0.00000000	0.57798605	0.57798605	0.00000000	0.00000000	1,000.00000000
M-3	74924WAH0	1,000.00000000	0.00000000	0.61020850	0.61020850	0.00000000	0.00000000	1,000.00000000
M-4	74924WAJ6	1,000.00000000	0.00000000	0.69881944	0.69881944	0.00000000	0.00000000	1,000.00000000
M-5	74924WAK3	1,000.00000000	0.00000000	0.87604171	0.87604171	0.00000000	0.00000000	1,000.00000000
M-6	74924WAL1	1,000.00000000	0.00000000	0.99687484	0.99687484	0.00000000	0.00000000	1,000.00000000
M-7	74924WAM9	1,000.00000000	0.00000000	1.43993067	1.43993067	0.00000000	0.00000000	840.97459267
M-8	74924WAN7	236.42038308	0.00000000	0.46422154	0.46422154	0.00000000	0.00000000	0.00000000
M-9	74924WAP2	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
M-10	74924WAQ0	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
SB <sup>1</sup>	74924WAR8							
R		0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000

<sup>1</sup> Factors not reported for OC Classes

<b>Deal Factor :</b>	64.80007210%
<b>Group I-ARM Factor :</b>	62.53667577%
<b>Group I-FIXED Factor :</b>	73.94623693%
<b>Group II-ARM Factor :</b>	58.97977920%
<b>Group II-FIXED Factor :</b>	76.63669396%

**Statement to Certificateholder**  
Residential Asset Securities Corp, 2007-KS2  
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**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	04/27/2009	05/25/2009	Actual/360	111,309,217.75	0.50750000	45,505.37	0.00	0.00	0.00	0.00	45,505.37	0.00
A-I-2	04/27/2009	05/25/2009	Actual/360	104,100,000.00	0.55750000	46,751.02	0.00	0.00	0.00	0.00	46,751.02	0.00
A-I-3	04/27/2009	05/25/2009	Actual/360	106,300,000.00	0.57750000	49,451.65	0.00	0.00	0.00	0.00	49,451.65	0.00
A-I-4	04/27/2009	05/25/2009	Actual/360	65,200,000.00	0.65750000	34,533.36	0.00	0.00	0.00	0.00	34,533.36	0.00
A-II	04/27/2009	05/25/2009	Actual/360	99,324,470.73	0.57750000	46,206.57	0.00	0.00	0.00	0.00	46,206.57	0.00
M-1	04/27/2009	05/25/2009	Actual/360	42,000,000.00	0.69750000	23,598.75	0.00	0.00	0.00	0.00	23,598.75	0.00
M-2	04/27/2009	05/25/2009	Actual/360	43,000,000.00	0.71750000	24,853.40	0.00	0.00	0.00	0.00	24,853.40	0.00
M-3	04/27/2009	05/25/2009	Actual/360	20,000,000.00	0.75750000	12,204.17	0.00	0.00	0.00	0.00	12,204.17	0.00
M-4	04/27/2009	05/25/2009	Actual/360	18,000,000.00	0.86750000	12,578.75	0.00	0.00	0.00	0.00	12,578.75	0.00
M-5	04/27/2009	05/25/2009	Actual/360	17,500,000.00	1.08750000	15,330.73	0.00	0.00	0.00	0.00	15,330.73	0.00
M-6	04/27/2009	05/25/2009	Actual/360	15,500,000.00	1.23750000	15,451.56	0.00	0.00	0.00	0.00	15,451.56	0.00
M-7	04/27/2009	05/25/2009	Actual/360	15,000,000.00	1.78750000	21,598.96	0.00	0.00	0.00	0.00	21,598.96	0.00
M-8	04/27/2009	05/25/2009	Actual/360	3,073,464.98	2.43750000	6,034.88	0.00	0.00	0.00	0.00	6,034.88	0.00
M-9	04/27/2009	05/25/2009	Actual/360	0.00	2.93750000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
M-10	04/27/2009	05/25/2009	Actual/360	0.00	2.93750000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SB	04/27/2009	05/25/2009	Actual/360	0.00	0.00000000	0.00	0.00	0.00	0.00	9,060.19	9,060.19	0.00
R	04/01/2009	04/30/2009	30/360	0.00	0.00000000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Deal Totals</b>				<b>660,307,153.46</b>		<b>354,099.17</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>9,060.19</b>	<b>363,159.36</b>	<b>0.00</b>

**Current Index Rates**

Index Type	Rate	Classes
USLIB TEL 25 -2BD	0.43750000	A-I-3, A-II, M-6, M-7, M-8, M-4, M-5, M-2, M-1, A-I-1, A-I-4, A-I-2, M-3

# Statement to Certificateholder

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## 5. Other Income Detail

Class	Prepayment Charges	Remaining Excess Cash Flow and OC Release Amount	Other Income Distribution
	(1)	(2)	(1) + (2) = (3)
SB	9,060.19	0.00	9,060.19
<b>Deal Totals</b>	<b>9,060.19</b>	<b>0.00</b>	<b>9,060.19</b>

## 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	2,232.77	2,232.77	0.00	0	0.00	131,788.06	13,162.56	42,126.17	0.00	-18,060.73
Group I-FIXED	1,248.60	1,248.60	0.00	0	0.00	56,180.49	5,231.07	12,924.33	0.00	45,825.44
Group II-ARM	283.76	283.76	0.00	0	0.00	38,217.13	4,248.62	19,023.42	0.00	-5,090.11
Group II-FIXED	307.36	307.36	0.00	0	0.00	11,219.40	975.64	2,883.63	0.00	4,736.62
<b>Deal Totals</b>	<b>4,072.49</b>	<b>4,072.49</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>237,405.08</b>	<b>23,617.89</b>	<b>76,957.55</b>	<b>0.00</b>	<b>27,411.22</b>

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

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## 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
<b>Deal Totals</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

(B) Basis Risk/Net WAC Shortfall Amounts

Current Period Uncompensated	Prior Unpaid	Prior Unpaid Accrued Interest	Total Paid	Remaining Unpaid (1)+(2)+(3)-(4)=(5)
(1)	(2)	(3)	(4)	(5)
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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## 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	1,797	N/A	114	4	0	0	30	1,763
	Balance/Amount	577,207,836.70	367,878,059.86	238,702.01	(498,857.39)	584,688.92	N/A	0.00	6,586,932.98	360,966,593.34
Group I-FIXED	Count	1,851	1,313	N/A	146	5	0	0	9	1,299
	Balance/Amount	205,346,555.16	153,569,782.90	143,466.93	(132,927.34)	468,081.19	N/A	0.00	1,245,111.92	151,846,050.20
Group II-ARM	Count	912	553	N/A	31	2	0	0	13	538
	Balance/Amount	178,145,804.84	108,260,561.99	58,862.35	(75,926.58)	279,865.20	N/A	0.00	2,927,758.67	105,070,002.35
Group II-FIXED	Count	283	205	N/A	28	1	0	0	2	202
	Balance/Amount	39,299,847.05	30,598,748.71	24,626.36	(2,041.37)	178,171.87	N/A	0.00	279,888.34	30,118,103.51
Deal Totals	Count	5,885	3,868	N/A	319	12	0	0	54	3,802
	Balance/Amount	1,000,000,043.75	660,307,153.46	465,657.65	(709,752.68)	1,510,807.18	N/A	0.00	11,039,691.91	648,000,749.40

### 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	8.04396004	7.88249596	382.36	331.51	7.53021004	7.35933992	8.34428133	7.11719167	8.25831424
Group I-FIXED	8.24941950	8.24755703	343.74	314.48	7.73566950	7.73380703	8.05237915	7.11719167	8.25831424
Group II-ARM	8.32205606	8.13752372	370.96	330.55	7.80830606	7.61466140	8.51680250	7.29834017	8.39023685
Group II-FIXED	8.12929397	8.12257580	345.33	319.65	7.61554397	7.60882580	7.94243851	7.29834017	8.39023685
Deal Totals	8.14129399	8.02055073	369.74	326.81	7.62754399	7.50008362	8.28605691	N/A	N/A

### C. Constant Prepayment Rate

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

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I-ARM	19.73%	30.22%	29.62%	25.75%	18.44%
I-FIXED	11.68%	17.00%	13.08%	14.82%	11.86%
II-ARM	29.70%	31.78%	33.41%	26.66%	20.52%
II-FIXED	16.50%	14.90%	14.57%	14.18%	10.48%
<b>Deal Totals</b>	<b>19.53%</b>	<b>26.98%</b>	<b>26.23%</b>	<b>23.11%</b>	<b>17.07%</b>

**9. Repurchases**

		<b>Breaches Of Representations and Warranties</b>	<b>ARM Conversions</b>	<b>Optional Repurchases of Defaulted Loans</b>	<b>Others</b>	<b>Total (1)+(2)+(3)+(4)=(5)</b>
		(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
<b>Deal Totals</b>	<b>Count</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Scheduled Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



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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	2,372	350,685,934.45	45	5,284,047.96	0	0.00	0	0.00	0.00	2,417	355,969,982.41
30 days	205	36,871,657.15	11	1,573,798.29	0	0.00	0	0.00	0.00	216	38,445,455.44
60 days	116	23,517,589.02	9	1,362,435.77	27	5,944,335.33	0	0.00	0.00	152	30,824,360.12
90 days	111	21,916,863.63	9	1,705,815.31	89	22,398,478.85	0	0.00	0.00	209	46,021,157.79
120 days	58	11,295,391.84	7	1,560,594.69	77	16,647,527.60	0	0.00	0.00	142	29,503,514.13
150 days	33	5,254,383.70	8	1,034,938.09	70	15,000,423.90	0	0.00	0.00	111	21,289,745.69
180 days	28	3,353,358.93	7	1,095,808.45	52	13,539,643.04	0	0.00	0.00	87	17,988,810.42
181+ days	77	10,113,984.11	19	3,351,191.98	302	78,918,157.36	70	15,574,389.95	15,667,400.46	468	107,957,723.40
Total	3,000	463,009,162.83	115	16,968,630.54	617	152,448,566.08	70	15,574,389.95	15,667,400.46	3,802	648,000,749.40
Current	62.39%	54.12%	1.18%	0.82%	0.00%	0.00%	0.00%	0.00%	0.00%	63.57%	54.93%
30 days	5.39%	5.69%	0.29%	0.24%	0.00%	0.00%	0.00%	0.00%	0.00%	5.68%	5.93%
60 days	3.05%	3.63%	0.24%	0.21%	0.71%	0.92%	0.00%	0.00%	0.00%	4.00%	4.76%
90 days	2.92%	3.38%	0.24%	0.26%	2.34%	3.46%	0.00%	0.00%	0.00%	5.50%	7.10%
120 days	1.53%	1.74%	0.18%	0.24%	2.03%	2.57%	0.00%	0.00%	0.00%	3.73%	4.55%
150 days	0.87%	0.81%	0.21%	0.16%	1.84%	2.31%	0.00%	0.00%	0.00%	2.92%	3.29%
180 days	0.74%	0.52%	0.18%	0.17%	1.37%	2.09%	0.00%	0.00%	0.00%	2.29%	2.78%
181+ days	2.03%	1.56%	0.50%	0.52%	7.94%	12.18%	1.84%	2.40%	2.41%	12.31%	16.66%
Total	78.91%	71.45%	3.02%	2.62%	16.23%	23.53%	1.84%	2.40%	2.41%	100.00%	100.00%

Statement to Certificateholder

Residential Asset Securities Corp, 2007-KS2

May 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	967	168,393,110.62	19	2,492,816.98	0	0.00	0	0.00	0.00	986	170,885,927.60
30 days	107	22,700,723.43	7	1,251,750.84	0	0.00	0	0.00	0.00	114	23,952,474.27
60 days	65	15,166,000.98	6	1,050,368.10	14	3,403,372.09	0	0.00	0.00	85	19,619,741.17
90 days	60	14,709,973.48	4	1,085,054.51	62	16,560,763.16	0	0.00	0.00	126	32,355,791.15
120 days	27	7,321,624.46	6	1,491,120.80	53	12,252,477.23	0	0.00	0.00	86	21,065,222.49
150 days	13	3,615,223.93	3	301,374.17	32	7,176,146.10	0	0.00	0.00	48	11,092,744.20
180 days	9	1,726,353.50	2	569,328.15	34	9,323,840.56	0	0.00	0.00	45	11,619,522.21
181+ days	26	4,868,054.40	13	2,388,734.06	197	53,581,036.82	37	9,537,344.97	9,582,895.86	273	70,375,170.25
Total	1,274	238,501,064.80	60	10,630,547.61	392	102,297,635.96	37	9,537,344.97	9,582,895.86	1,763	360,966,593.34

  

Current	54.85%	46.65%	1.08%	0.69%	0.00%	0.00%	0.00%	0.00%	0.00%	55.93%	47.34%
30 days	6.07%	6.29%	0.40%	0.35%	0.00%	0.00%	0.00%	0.00%	0.00%	6.47%	6.64%
60 days	3.69%	4.20%	0.34%	0.29%	0.79%	0.94%	0.00%	0.00%	0.00%	4.82%	5.44%
90 days	3.40%	4.08%	0.23%	0.30%	3.52%	4.59%	0.00%	0.00%	0.00%	7.15%	8.96%
120 days	1.53%	2.03%	0.34%	0.41%	3.01%	3.39%	0.00%	0.00%	0.00%	4.88%	5.84%
150 days	0.74%	1.00%	0.17%	0.08%	1.82%	1.99%	0.00%	0.00%	0.00%	2.72%	3.07%
180 days	0.51%	0.48%	0.11%	0.16%	1.93%	2.58%	0.00%	0.00%	0.00%	2.55%	3.22%
181+ days	1.47%	1.35%	0.74%	0.66%	11.17%	14.84%	2.10%	2.64%	2.65%	15.48%	19.50%
Total	72.26%	66.07%	3.40%	2.95%	22.23%	28.34%	2.10%	2.64%	2.65%	100.00%	100.00%

Statement to Certificateholder

Residential Asset Securities Corp, 2007-KS2

May 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	966	107,675,850.92	15	1,261,328.91	0	0.00	0	0.00	0.00	981	108,937,179.83
30 days	58	6,658,824.65	3	208,586.07	0	0.00	0	0.00	0.00	61	6,867,410.72
60 days	27	3,380,767.02	1	24,536.26	6	794,507.69	0	0.00	0.00	34	4,199,810.97
90 days	28	2,633,085.72	1	134,396.81	11	2,004,619.03	0	0.00	0.00	40	4,772,101.56
120 days	18	1,702,600.47	1	69,473.89	12	2,108,393.94	0	0.00	0.00	31	3,880,468.30
150 days	14	958,112.06	2	62,862.55	15	2,715,435.11	0	0.00	0.00	31	3,736,409.72
180 days	12	829,786.54	3	335,169.01	7	1,567,485.22	0	0.00	0.00	22	2,732,440.77
181+ days	40	3,333,967.66	4	294,679.08	44	10,783,382.76	11	2,308,198.83	2,328,470.69	99	16,720,228.33
Total	1,163	127,172,995.04	30	2,391,032.58	95	19,973,823.75	11	2,308,198.83	2,328,470.69	1,299	151,846,050.20

  

Current	74.36%	70.91%	1.15%	0.83%	0.00%	0.00%	0.00%	0.00%	0.00%	75.52%	71.74%
30 days	4.46%	4.39%	0.23%	0.14%	0.00%	0.00%	0.00%	0.00%	0.00%	4.70%	4.52%
60 days	2.08%	2.23%	0.08%	0.02%	0.46%	0.52%	0.00%	0.00%	0.00%	2.62%	2.77%
90 days	2.16%	1.73%	0.08%	0.09%	0.85%	1.32%	0.00%	0.00%	0.00%	3.08%	3.14%
120 days	1.39%	1.12%	0.08%	0.05%	0.92%	1.39%	0.00%	0.00%	0.00%	2.39%	2.56%
150 days	1.08%	0.63%	0.15%	0.04%	1.15%	1.79%	0.00%	0.00%	0.00%	2.39%	2.46%
180 days	0.92%	0.55%	0.23%	0.22%	0.54%	1.03%	0.00%	0.00%	0.00%	1.69%	1.80%
181+ days	3.08%	2.20%	0.31%	0.19%	3.39%	7.10%	0.85%	1.52%	1.53%	7.62%	11.01%
Total	89.53%	83.75%	2.31%	1.57%	7.31%	13.15%	0.85%	1.52%	1.53%	100.00%	100.00%

**Statement to Certificateholder**  
Residential Asset Securities Corp, 2007-KS2  
May 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
<b>Current</b>	298	53,476,085.42	6	1,070,818.79	0	0.00	0	0.00	0.00	304	54,546,904.21
<b>30 days</b>	28	5,352,498.99	1	113,461.38	0	0.00	0	0.00	0.00	29	5,465,960.37
<b>60 days</b>	15	3,423,172.03	2	287,531.41	7	1,746,455.55	0	0.00	0.00	24	5,457,158.99
<b>90 days</b>	21	4,308,022.67	3	453,549.75	16	3,833,096.66	0	0.00	0.00	40	8,594,669.08
<b>120 days</b>	11	2,203,119.14	0	0.00	8	1,615,842.89	0	0.00	0.00	19	3,818,962.03
<b>150 days</b>	3	471,785.12	2	605,564.29	19	4,129,441.70	0	0.00	0.00	24	5,206,791.11
<b>180 days</b>	2	256,787.78	2	191,311.29	11	2,648,317.26	0	0.00	0.00	15	3,096,416.33
<b>181+ days</b>	8	1,505,530.97	2	667,778.84	54	13,329,673.67	19	3,380,156.75	3,404,830.16	83	18,883,140.23
<b>Total</b>	<b>386</b>	<b>70,997,002.12</b>	<b>18</b>	<b>3,390,015.75</b>	<b>115</b>	<b>27,302,827.73</b>	<b>19</b>	<b>3,380,156.75</b>	<b>3,404,830.16</b>	<b>538</b>	<b>105,070,002.35</b>

  

<b>Current</b>	55.39%	50.90%	1.12%	1.02%	0.00%	0.00%	0.00%	0.00%	0.00%	56.51%	51.91%
<b>30 days</b>	5.20%	5.09%	0.19%	0.11%	0.00%	0.00%	0.00%	0.00%	0.00%	5.39%	5.20%
<b>60 days</b>	2.79%	3.26%	0.37%	0.27%	1.30%	1.66%	0.00%	0.00%	0.00%	4.46%	5.19%
<b>90 days</b>	3.90%	4.10%	0.56%	0.43%	2.97%	3.65%	0.00%	0.00%	0.00%	7.43%	8.18%
<b>120 days</b>	2.04%	2.10%	0.00%	0.00%	1.49%	1.54%	0.00%	0.00%	0.00%	3.53%	3.63%
<b>150 days</b>	0.56%	0.45%	0.37%	0.58%	3.53%	3.93%	0.00%	0.00%	0.00%	4.46%	4.96%
<b>180 days</b>	0.37%	0.24%	0.37%	0.18%	2.04%	2.52%	0.00%	0.00%	0.00%	2.79%	2.95%
<b>181+ days</b>	1.49%	1.43%	0.37%	0.64%	10.04%	12.69%	3.53%	3.22%	3.23%	15.43%	17.97%
<b>Total</b>	<b>71.75%</b>	<b>67.57%</b>	<b>3.35%</b>	<b>3.23%</b>	<b>21.38%</b>	<b>25.99%</b>	<b>3.53%</b>	<b>3.22%</b>	<b>3.23%</b>	<b>100.00%</b>	<b>100.00%</b>

Statement to Certificateholder

Residential Asset Securities Corp, 2007-KS2

May 26, 2009

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	141	21,140,887.49	5	459,083.28	0	0.00	0	0.00	0.00	146	21,599,970.77
30 days	12	2,159,610.08	0	0.00	0	0.00	0	0.00	0.00	12	2,159,610.08
60 days	9	1,547,648.99	0	0.00	0	0.00	0	0.00	0.00	9	1,547,648.99
90 days	2	265,781.76	1	32,814.24	0	0.00	0	0.00	0.00	3	298,596.00
120 days	2	68,047.77	0	0.00	4	670,813.54	0	0.00	0.00	6	738,861.31
150 days	3	209,262.59	1	65,137.08	4	979,400.99	0	0.00	0.00	8	1,253,800.66
180 days	5	540,431.11	0	0.00	0	0.00	0	0.00	0.00	5	540,431.11
181+ days	3	406,431.08	0	0.00	7	1,224,064.11	3	348,689.40	351,203.75	13	1,979,184.59
Total	177	26,338,100.87	7	557,034.60	15	2,874,278.64	3	348,689.40	351,203.75	202	30,118,103.51

  

Current	69.80%	70.19%	2.48%	1.52%	0.00%	0.00%	0.00%	0.00%	0.00%	72.28%	71.72%
30 days	5.94%	7.17%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	5.94%	7.17%
60 days	4.46%	5.14%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	4.46%	5.14%
90 days	0.99%	0.88%	0.50%	0.11%	0.00%	0.00%	0.00%	0.00%	0.00%	1.49%	0.99%
120 days	0.99%	0.23%	0.00%	0.00%	1.98%	2.23%	0.00%	0.00%	0.00%	2.97%	2.45%
150 days	1.49%	0.69%	0.50%	0.22%	1.98%	3.25%	0.00%	0.00%	0.00%	3.96%	4.16%
180 days	2.48%	1.79%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.48%	1.79%
181+ days	1.49%	1.35%	0.00%	0.00%	3.47%	4.06%	1.49%	1.16%	1.16%	6.44%	6.57%
Total	87.62%	87.45%	3.47%	1.85%	7.43%	9.54%	1.49%	1.16%	1.16%	100.00%	100.00%

**Statement to Certificateholder**  
Residential Asset Securities Corp, 2007-KS2  
May 26, 2009

**11. Delinquency Data**

	Totals			Totals			Totals			Totals			Totals	
	Count % Count	Balance % Balance		Count % Count	Balance % Balance		Count % Count	Balance % Balance		Count % Count	Balance % Balance		Count % Count	Balance % Balance
1 Month	216	38,445,455.44	13 Months	26	6,900,829.45	25 Months	7	2,562,757.97	37 Months	0	0.00	49 Months	0	0.00
	5.68%	5.93%		0.68%	1.06%		0.18%	0.40%		0.00%	0.00%		0.00%	0.00%
2 Months	152	30,824,360.12	14 Months	28	6,307,740.56	26 Months	5	891,229.37	38 Months	0	0.00	50 Months	0	0.00
	4.00%	4.76%		0.74%	0.97%		0.13%	0.14%		0.00%	0.00%		0.00%	0.00%
3 Months	209	46,021,157.79	15 Months	15	4,095,410.08	27 Months	1	320,000.00	39 Months	0	0.00	51 Months	0	0.00
	5.50%	7.10%		0.39%	0.63%		0.03%	0.05%		0.00%	0.00%		0.00%	0.00%
4 Months	142	29,503,514.13	16 Months	10	2,664,935.20	28 Months	0	0.00	40 Months	0	0.00	52 Months	0	0.00
	3.73%	4.55%		0.26%	0.41%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
5 Months	111	21,289,745.69	17 Months	17	4,383,874.13	29 Months	0	0.00	41 Months	0	0.00	53 Months	0	0.00
	2.92%	3.29%		0.45%	0.68%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
6 Months	87	17,988,810.42	18 Months	16	3,984,778.47	30 Months	0	0.00	42 Months	0	0.00	54 Months	0	0.00
	2.29%	2.78%		0.42%	0.61%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
7 Months	82	17,111,180.59	19 Months	12	2,927,289.82	31 Months	0	0.00	43 Months	0	0.00	55 Months	0	0.00
	2.16%	2.64%		0.32%	0.45%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
8 Months	66	13,752,306.26	20 Months	12	3,055,252.65	32 Months	0	0.00	44 Months	0	0.00	56 Months	0	0.00
	1.74%	2.12%		0.32%	0.47%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
9 Months	46	10,259,832.04	21 Months	9	2,798,283.02	33 Months	0	0.00	45 Months	0	0.00	57 Months	0	0.00
	1.21%	1.58%		0.24%	0.43%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
10 Months	30	5,022,365.37	22 Months	10	2,547,635.90	34 Months	0	0.00	46 Months	0	0.00	58 Months	0	0.00
	0.79%	0.78%		0.26%	0.39%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
11 Months	34	8,004,476.76	23 Months	7	2,395,957.42	35 Months	0	0.00	47 Months	0	0.00	59 Months	0	0.00
	0.89%	1.24%		0.18%	0.37%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%
12 Months	26	5,097,562.28	24 Months	9	2,874,026.06	36 Months	0	0.00	48 Months	0	0.00	60+ Months	0	0.00
	0.68%	0.79%		0.24%	0.44%		0.00%	0.00%		0.00%	0.00%		0.00%	0.00%

**Statement to Certificateholder**

Residential Asset Securities Corp, 2007-KS2

May 26, 2009

**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	40	7,777,535.55	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	40	7,777,535.55
	Other Modifications	257	54,030,219.24	39	8,287,935.82	21	5,454,167.18	34	9,542,172.87	53	16,148,947.10	0	0.00	404	93,463,442.21
Group I-FIXED	Capitalizations	18	2,242,207.26	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	18	2,242,207.26
	Other Modifications	105	14,785,998.76	13	1,733,580.00	2	250,895.29	6	788,738.75	10	1,416,550.96	0	0.00	136	18,975,763.76
Group II-ARM	Capitalizations	8	1,471,851.38	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	8	1,471,851.38
	Other Modifications	84	17,310,889.10	6	1,420,092.13	2	595,107.07	7	1,671,295.86	16	3,944,376.16	0	0.00	115	24,941,760.32
Group II-FIXED	Capitalizations	3	100,946.71	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	3	100,946.71
	Other Modifications	20	3,361,239.95	2	353,400.52	1	108,986.70	2	305,486.22	1	164,856.74	0	0.00	26	4,293,970.13
Deal Totals	Capitalizations	69	11,592,540.90	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	69	11,592,540.90
	Other Modifications	466	89,488,347.05	60	11,795,008.47	26	6,409,156.24	49	12,307,693.70	80	21,674,730.96	0	0.00	681	141,674,936.42

**Statement to Certificateholder**

Residential Asset Securities Corp, 2007-KS2

May 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	0	0.00	8	2,491,179.60	0	0.00	8	2,491,179.60
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	1	60,617.51	4	515,287.50	1	60,617.51	4	515,287.50
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	3	631,168.29	0	0.00	3	631,168.29
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	60,617.51	15	3,637,635.39	1	60,617.51	15	3,637,635.39



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**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	105	15	413	0	533
	Beginning Aggregate Scheduled Balance	6,309,435.47	277,497.51	92,882,112.80	0.00	99,469,045.78
	Principal Portion of Loss	4,509,112.01	277,497.51	0.00	0.00	4,786,609.52
	Interest Portion of Loss	582,101.12	66,339.68	266,748.22	0.00	915,189.02
	Total Realized Loss	5,091,213.13	343,837.19	266,748.22	0.00	5,701,798.54
Group I-FIXED	Loss Count	22	17	147	0	186
	Beginning Aggregate Scheduled Balance	930,466.00	314,645.92	20,000,930.28	0.00	21,246,042.20
	Principal Portion of Loss	692,752.69	314,645.92	0.00	0.00	1,007,398.61
	Interest Portion of Loss	55,354.45	25,794.74	81,801.22	0.00	162,950.41
	Total Realized Loss	748,107.14	340,440.66	81,801.22	0.00	1,170,349.02
Group II-ARM	Loss Count	37	5	115	0	157
	Beginning Aggregate Scheduled Balance	2,796,014.81	131,743.86	24,973,093.39	0.00	27,900,852.06
	Principal Portion of Loss	1,941,336.44	131,743.86	0.00	0.00	2,073,080.30
	Interest Portion of Loss	233,322.15	19,094.69	71,656.08	0.00	324,072.92
	Total Realized Loss	2,174,658.59	150,838.55	71,656.08	0.00	2,397,153.22
Group II-FIXED	Loss Count	4	3	28	0	35
	Beginning Aggregate Scheduled Balance	279,888.34	0.00	4,373,390.21	0.00	4,653,278.55
	Principal Portion of Loss	35,576.32	0.00	0.00	0.00	35,576.32
	Interest Portion of Loss	18,540.41	484.00	26,881.17	0.00	45,905.58
	Total Realized Loss	54,116.73	484.00	26,881.17	0.00	81,481.90
<b>Deal Totals</b>	<b>Loss Count</b>	<b>168</b>	<b>40</b>	<b>703</b>	<b>0</b>	<b>911</b>
	<b>Beginning Aggregate Scheduled Balance</b>	<b>10,315,804.62</b>	<b>723,887.29</b>	<b>142,229,526.68</b>	<b>0.00</b>	<b>153,269,218.59</b>
	<b>Principal Portion of Loss</b>	<b>7,178,777.46</b>	<b>723,887.29</b>	<b>0.00</b>	<b>0.00</b>	<b>7,902,664.75</b>
	<b>Interest Portion of Loss</b>	<b>889,318.13</b>	<b>111,713.11</b>	<b>447,086.69</b>	<b>0.00</b>	<b>1,448,117.93</b>
	<b>Total Realized Loss</b>	<b>8,068,095.59</b>	<b>835,600.40</b>	<b>447,086.69</b>	<b>0.00</b>	<b>9,350,782.68</b>

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## B. Cumulative Realized Losses

Cumulative Realized Losses		Liquidations	Charge-Offs	Servicing Modifications	Bankruptcy Losses	Total
Group I-ARM	Loss Count	490	73	458	0	1,021
	Total Realized Loss	69,253,383.05	7,508,281.39	1,342,763.77	0.00	78,104,428.21
Group I-FIXED	Loss Count	90	225	163	0	478
	Total Realized Loss	6,895,948.24	17,631,126.92	305,148.41	0.00	24,832,223.57
Group II-ARM	Loss Count	156	15	134	0	305
	Total Realized Loss	18,569,266.67	1,915,342.93	324,207.19	0.00	20,808,816.79
Group II-FIXE D	Loss Count	18	14	31	0	63
	Total Realized Loss	1,425,475.05	756,515.08	72,091.35	0.00	2,254,081.48
<b>Deal Totals</b>	<b>Loss Count</b>	<b>754</b>	<b>327</b>	<b>786</b>	<b>0</b>	<b>1,867</b>
	<b>Total Realized Loss</b>	<b>96,144,073.01</b>	<b>27,811,266.32</b>	<b>2,044,210.72</b>	<b>0.00</b>	<b>125,999,550.05</b>

## C. Subsequent Recoveries

Subsequent Recoveries		Current Period	Cumulative
Group I-ARM	Subsequent Recoveries Count	23	131
	Subsequent Recoveries	81,973.11	1,216,436.61
	Net Loss 1	5,619,825.43	76,887,991.60
	Net Loss % 2	0.97%	13.32%
Group I-FIXED	Subsequent Recoveries Count	12	105
	Subsequent Recoveries	13,388.60	155,676.64
	Net Loss 1	1,156,960.42	24,676,546.93
	Net Loss % 2	0.56%	12.02%
Group II-ARM	Subsequent Recoveries Count	3	32
	Subsequent Recoveries	2,231.75	61,385.05
	Net Loss 1	2,394,921.47	20,747,431.74
	Net Loss % 2	1.34%	11.65%

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Group II-FIXE D	Subsequent Recoveries Count	2	10
	Subsequent Recoveries	7,505.21	14,391.04
	Net Loss <sup>1</sup>	73,976.69	2,239,690.44
	Net Loss % <sup>2</sup>	0.19%	5.70%
Deal Totals	Subsequent Recoveries Count	40	278
	Subsequent Recoveries	105,098.67	1,447,889.34
	Net Loss <sup>1</sup>	9,245,684.01	124,551,660.71
	Net Loss % <sup>2</sup>	0.92%	12.46%

<sup>1</sup> Total Realized Loss less Subsequent Recoveries

<sup>2</sup> Net Loss % of Original Balance

## D. Default Percentages

Default Loss Percentage		1 Month	3 Months	6 Months	12 Months	Life of Deal
Group I-ARM	Monthly Default Rate	1.79%	2.87%	2.68%	2.07%	1.03 %
	Constant Default Rate	19.50%	29.52%	27.82%	22.17%	11.71%
Group I-FIXED	Monthly Default Rate	0.81%	1.18%	0.93%	0.97%	0.59 %
	Constant Default Rate	9.32%	13.24%	10.60%	11.08%	6.81%
Group II-ARM	Monthly Default Rate	2.71%	2.93%	2.79%	1.98%	0.95 %
	Constant Default Rate	28.05%	30.05%	28.83%	21.32%	10.84%
Group II-FIXED	Monthly Default Rate	0.92%	1.05%	1.06%	0.77%	0.36 %
	Constant Default Rate	10.45%	11.85%	11.96%	8.88%	4.27%
Deal Totals	Monthly Default Rate	1.67%	2.41%	2.23%	1.75%	0.89 %
	Constant Default Rate	18.33%	25.39%	23.75%	19.11%	10.17%

1-Month MDR (Current Month) =  $\frac{\text{SUM}(\text{Beginning Scheduled balances of liquidating loans})}{[\text{SUM}(\text{Beginning Scheduled loan balances}) - \text{SUM}(\text{Scheduled Principal payments})]}$

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) =  $1 - [(1 - \text{MDR}_{n-m+1}) * (1 - \text{MDR}_{n-m+2}) * \dots * (1 - \text{MDR}_{n-1}) * (1 - \text{MDR}_n)]^{(1/m)}$

CDR<sub>m</sub> =  $1 - [(1 - \text{MDR}_m)^{12}]$ , where m is number of months in period

**Statement to Certificateholder**

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**14. Credit Enhancement Report**

**Reserve Accounts**

Description	Source	Beginning Balance	DEPOSITS		WITHDRAWALS		Ending Balance
			Investment Earnings	Other Deposits	Draws	Releases	
Supplemental Interest Trust Account		0.00	0.00	391,103.91	391,103.91	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	35,928.18	427,032.09

**16. Overcollateralization Summary**

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

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## 17. Excess Cashflow, Overcollateralization and Derivative Amounts

Excess Cashflow and Derivative Summary	
(1) Scheduled Unmodified Net Interest	4,567,018.23
(2) Interest Losses	1,448,117.93
(3) Subsequent Recoveries	105,098.67
(4) Interest Adjustment Amount	0.00
(5) Credit Risk Management Fee	7,566.02
(6) Swap Payment Amount - OUT	391,103.91
(7) Swap Payment Amount - IN	0.00
(8) Certificate Interest Amount	354,099.17
(9) OC Reduction Amount	0.00
(10) Excess Cashflow Prior to OC Provisions	2,443,818.65

Overcollateralization and Derivative Amounts	
Excess Cashflow Prior to OC Provisions	2,443,818.65
(1) Unreimbursed Principal Portion of Realized Losses	105,098.67
(2) Principal Portion of Realized Losses	2,338,719.98
(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.

# Statement to Certificateholder

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## 18. Performance Tests

Senior Balance Test	
Senior Certificate Beginning Balance - Actual Value	486,233,688.48
Zero Balance	0.00
Senior Certificate Beginning Balance = 0.00	False
Current Distribution Date >= Target Distribution	
Current Distribution Period	27
StepDownTarget Distribution Period	37
Current Distribution Date >= Target Distribution Date	False
Stepdown Date - Senior Enhancement Test	
Current Senior Enhancement Percent - Actual value	26.86315800%
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 occurred	
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	37.21602000%
Senior Enhancement Delinquency Percentage - Target Value	8.80842900%
Sixty-Plus Delinquency Percentage >= Senior Enhancement Delinquency Percentage Target	True

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Trigger Event clause (b) - Realized Loss Test	
Aggregate Realized Loss Percentage - Actual Value	12.60043000%
Scheduled Loss Target Percent	1.75000000%
Aggregate Realized Loss Percentage >= Scheduled Loss Percent	True
Trigger Event is in effect?	
Sixty-Plus Delinquency Percentage >= Senior Enhancement Delinquency Percentage Target	True
Aggregate Realized Loss Percentage >= Scheduled Loss Percent	True
Trigger Event is in effect	False
Stepdown Date and Trigger Event in effect	
Stepdown Date has occurred	False
Trigger Event is in effect	False
Trigger Event is in effect on or after StepDown Date	False

## 20. Comments

### 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.



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Cash Flow Received and Uses of Funds

<i>Cash Flow Received</i>	<i>Amount</i>
Principal and Interest Payments	7,532,733.92
Prepayment Premium	9,060.19
Liquidation and Insurance Proceeds	2,104,346.86
Subsequent Recoveries	105,098.67
Repurchase Proceeds	0.00
Other Deposits/Adjustments (including Derivatives Payment)	4,072.49
Total Deposits	9,755,312.13
<i>Uses of Funds</i>	<i>Amount</i>
Transfer to Certificate Account	7,210,717.33
Reimbursed Advances and Expenses	2,129,873.01
Master Servicing Compensation	23,617.89
Derivatives Payment	391,103.91
Total Withdrawals	9,755,312.14
Ending Balance	0.00