

# **EXHIBIT L**

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**Realized Loss Concepts for the Subject Trusts**

<b>Subject Trusts for Which Realized Losses Do Not Include Losses Attributable to Modifications</b>	
1. BSABS 2003-HE1	26. BSABS 2005-HE6
2. BSABS 2004-FR1	27. BSABS 2005-HE7
3. BSABS 2004-FR3	28. BSABS 2005-HE8
4. BSABS 2004-HE10	29. BSABS 2005-HE9
5. BSABS 2004-HE11	30. BSABS 2006-EC1
6. BSABS 2004-HE3	31. BSABS 2006-EC2
7. BSABS 2004-HE4	32. BSABS 2006-HE1
8. BSABS 2004-HE5	33. BSABS 2006-HE2
9. BSABS 2004-HE6	34. BSABS 2006-HE3
10. BSABS 2004-HE7	35. BSABS 2006-HE4
11. BSABS 2004-HE8	36. BSABS 2006-HE5
12. BSABS 2004-HE9	37. BSABS 2006-HE6
13. BSABS 2005-AQ1	38. BSABS 2006-PC1
14. BSABS 2005-AQ2	39. BSMFT 2006-SL1
15. BSABS 2005-CL1	40. BSMFT 2006-SL2
16. BSABS 2005-EC1	41. SACO I 2005-10 (Grp. II)
17. BSABS 2005-FR1	42. SACO I 2005-6
18. BSABS 2005-HE1	43. SACO I 2005-8
19. BSABS 2005-HE10	44. SACO I 2005-9
20. BSABS 2005-HE11	45. SACO I 2005-WM1
21. BSABS 2005-HE12	46. SACO I 2005-WM2
22. BSABS 2005-HE2	47. SACO I 2006-3
23. BSABS 2005-HE3	48. SACO I 2006-4
24. BSABS 2005-HE4	49. SACO I 2006-5
25. BSABS 2005-HE5	

<b>Subject Trusts for Which Realized Losses Include Modification Losses</b>	
1. BSABS 2006-AQ1	8. BSABS 2007-FS1
2. BSABS 2006-HE10	9. BSABS 2007-HE1
3. BSABS 2006-HE7	10. BSABS 2007-HE2
4. BSABS 2006-HE8	11. BSABS 2007-HE7
5. BSABS 2006-HE9	12. SACO I 2006-10
6. BSABS 2007-AQ1	13. SACO I 2007-2
7. BSABS 2007-AQ2	

<b>Subject Trusts for Which Realized Losses Include Modification Losses for Forgiven Amounts Only</b>	
1. BSABS 2007-HE3	3. BSABS 2007-HE5
2. BSABS 2007-HE4	4. BSABS 2007-HE6