

# **EXHIBIT P**

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Subject Trust Group Designations

Group I Subject Trusts
1. BSABS 2006-AQ1
2. BSABS 2006-HE10
3. BSABS 2006-HE4
4. BSABS 2006-HE7
5. BSABS 2007-AQ1
6. BSABS 2007-AQ2
7. BSABS 2007-FS1
8. BSABS 2007-HE1
9. BSABS 2007-HE2
10. BSABS 2007-HE3
11. BSMFT 2006-SL1
12. BSMFT 2006-SL2
13. SACO I 2006-10
14. SACO I 2006-3
15. SACO I 2006-4
16. SACO I 2006-5
17. SACO I 2007-2

Group II Subject Trusts
1. BSABS 2003-HE1
2. BSABS 2004-FR1
3. BSABS 2004-FR3
4. BSABS 2004-HE10
5. BSABS 2004-HE11
6. BSABS 2004-HE3
7. BSABS 2004-HE4
8. BSABS 2004-HE5
9. BSABS 2004-HE6
10. BSABS 2004-HE7
11. BSABS 2004-HE8
12. BSABS 2004-HE9
13. BSABS 2005-AQ1
14. BSABS 2005-AQ2
15. BSABS 2005-CL1
16. BSABS 2005-EC1
17. BSABS 2005-FR1
18. BSABS 2005-HE1
19. BSABS 2005-HE10
20. BSABS 2005-HE11
21. BSABS 2005-HE12
22. BSABS 2005-HE2
23. BSABS 2005-HE3
24. BSABS 2005-HE4
25. BSABS 2005-HE5
26. BSABS 2005-HE6
27. BSABS 2005-HE7
28. BSABS 2005-HE8
29. BSABS 2005-HE9
30. BSABS 2006-EC1
31. BSABS 2006-EC2
32. BSABS 2006-HE1
33. BSABS 2006-HE2
34. BSABS 2006-HE3
35. BSABS 2006-HE5
36. BSABS 2006-HE6
37. BSABS 2006-HE8
38. BSABS 2006-HE9
39. BSABS 2006-PC1
40. BSABS 2007-HE4
41. BSABS 2007-HE5
42. BSABS 2007-HE6
43. BSABS 2007-HE7
44. SACO I 2005-10 (Grp. II)
45. SACO I 2005-6
46. SACO I 2005-8
47. SACO I 2005-9
48. SACO I 2005-WM1
49. SACO I 2005-WM2