

# **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		28. BSABS 2005-HE8
2. BSABS 2004-FR1		29. BSABS 2005-HE9
3. BSABS 2004-FR3		30. BSABS 2006-EC1
4. BSABS 2004-HE10		31. BSABS 2006-EC2
5. BSABS 2004-HE11		32. BSABS 2006-HE1
6. BSABS 2004-HE3		33. BSABS 2006-HE2
7. BSABS 2004-HE4		34. BSABS 2006-HE3
8. BSABS 2004-HE5		35. BSABS 2006-HE4
9. BSABS 2004-HE6		36. BSABS 2006-HE5
10. BSABS 2004-HE7		37. BSABS 2006-HE6
11. BSABS 2004-HE8		38. BSABS 2006-PC1
12. BSABS 2004-HE9		39. BSMFT 2006-SL1
13. BSABS 2005-AQ1		40. BSMFT 2006-SL2
14. BSABS 2005-AQ2		41. SACO I 2005-10 (Grp. II)
15. BSABS 2005-CL1		42. SACO I 2005-6
16. BSABS 2005-EC1		43. SACO I 2005-7
17. BSABS 2005-FR1		44. SACO I 2005-8
18. BSABS 2005-HE1		45. SACO I 2005-9
19. BSABS 2005-HE10		46. SACO I 2005-WM1
20. BSABS 2005-HE11		47. SACO I 2005-WM2
21. BSABS 2005-HE12		48. SACO I 2005-WM3
22. BSABS 2005-HE2		49. SACO I 2006-3
23. BSABS 2005-HE3		50. SACO I 2006-4
24. BSABS 2005-HE4		51. SACO I 2006-5
25. BSABS 2005-HE5		52. SACO I 2006-6
26. BSABS 2005-HE6		53. SACO I 2006-7
27. BSABS 2005-HE7		

<b>Subject Trusts for Which Realized Losses Include Modification Losses</b>		
1. BSABS 2006-AQ1		11. BSABS 2007-HE7
2. BSABS 2006-HE10		12. BSMFT 2006-SL3
3. BSABS 2006-HE7		13. BSMFT 2006-SL4
4. BSABS 2006-HE8		14. BSMFT 2006-SL5
5. BSABS 2006-HE9		15. BSMFT 2006-SL6
6. BSABS 2007-AQ1		16. BSMFT 2007-SL1
7. BSABS 2007-AQ2		17. BSMFT 2007-SL2
8. BSABS 2007-FS1		18. SACO I 2006-10
9. BSABS 2007-HE1		19. SACO I 2006-9
10. BSABS 2007-HE2		20. SACO I 2007-2

<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