

EXHIBIT K

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Realized Loss Concepts for the Subject Trusts

Subject Trusts for Which Realized Losses Do Not Include Losses Attributable to Modifications		
1. BSABS 2003-HE1		27. BSABS 2005-HE7
2. BSABS 2004-FR1		28. BSABS 2005-HE8
3. BSABS 2004-FR3		29. BSABS 2005-HE9
4. BSABS 2004-HE10		30. BSABS 2006-EC1
5. BSABS 2004-HE11		31. BSABS 2006-EC2
6. BSABS 2004-HE3		32. BSABS 2006-HE1
7. BSABS 2004-HE4		33. BSABS 2006-HE2
8. BSABS 2004-HE5		34. BSABS 2006-HE3
9. BSABS 2004-HE6		35. BSABS 2006-HE4
10. BSABS 2004-HE7		36. BSABS 2006-HE5
11. BSABS 2004-HE8		37. BSABS 2006-HE6
12. BSABS 2004-HE9		38. BSABS 2006-PC1
13. BSABS 2005-AQ1		39. BSMFT 2006-SL1
14. BSABS 2005-AQ2		40. BSMFT 2006-SL2
15. BSABS 2005-CL1		41. SACO I 2005-6
16. BSABS 2005-EC1		42. SACO I 2005-7
17. BSABS 2005-FR1		43. SACO I 2005-8
18. BSABS 2005-HE1		44. SACO I 2005-9
19. BSABS 2005-HE10		45. SACO I 2005-WM1
20. BSABS 2005-HE11		46. SACO I 2005-WM2
21. BSABS 2005-HE12		47. SACO I 2005-WM3
22. BSABS 2005-HE2		48. SACO I 2006-3
23. BSABS 2005-HE3		49. SACO I 2006-4
24. BSABS 2005-HE4		50. SACO I 2006-5
25. BSABS 2005-HE5		51. SACO I 2006-6
26. BSABS 2005-HE6		52. SACO I 2006-7

Subject Trusts for Which Realized Losses Include Modification Losses		
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

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