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2009 SEP - 1 AM 8:40
MICHAEL A. BROWN
RECORDER

ER 010 - 28 - 0585

**RECORDING REQUESTED BY
& AFTER RECORDING RETURN TO:**

Litton Loan Servicing LP
4828 Loop Central Drive
Houston, Texas 77081
Attention: Alison S. Walas
Prepared By: *L Kemp*

Return to:
Brown & Associates
10592-A Fuqua PMB 426
Houston, TX 77089

LIMITED POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS, that Bank of America, National Association as successor by merger to LaSalle Bank National Association, having its principal place of business at 135 S. LaSalle Street, Suite 1511, Chicago, Illinois 60603, as Trustee (the "Trustee") pursuant to that Pooling and Servicing Agreement among C-BASS ABS, LLC (the "Depositor"), Litton Loan Servicing LP (the "Servicer"), and the Trustee, dated as of February 1, 2007 (the "Pooling and Servicing Agreement"), hereby constitutes and appoints the Servicer, by and through the Servicer's officers, the Trustee's true and lawful Attorney-in-Fact, in the Trustee's name, place and stead and for the Trustee's benefit, in connection with all mortgage loans serviced by the Servicer pursuant to the Pooling and Servicing Agreement for the purpose of performing all acts and executing all documents in the name of the Trustee as may be customarily and reasonably necessary and appropriate to effectuate the following enumerated transactions in respect of any of the mortgages or deeds of trust (the "Mortgages" and the "Deeds of Trust", respectively) and promissory notes secured thereby (the "Mortgage Notes") for which the undersigned is acting as Trustee for various certificateholders (whether the undersigned is named therein as mortgagee or beneficiary or has become mortgagee by virtue of endorsement of the Mortgage Note secured by any such Mortgage or Deed of Trust) and for which the Servicer is acting as servicer, all subject to the terms of the Pooling and Servicing Agreement.

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This appointment shall apply to the following enumerated transactions only:

1. The modification or re-recording of a Mortgage or Deed of Trust, where said modification or re-recordings is for the purpose of correcting the Mortgage or Deed of Trust to conform same to the original intent of the parties thereto or to correct title errors discovered after such title insurance was issued and said modification or re-recording, in either instance, does not adversely affect the lien of the Mortgage or Deed of Trust as insured.

**4828 Loop Central, Houston, TX 77081*
Inv. 399 - C-BASS 2007-SP1

ANY PROVISIONS HEREIN WHICH RESTRICT THE SALE, RENTAL OR USE OF THE DESCRIBED REAL PROPERTY BECAUSE OF COLOR OR RACE IS INVALID AND UNENFORCEABLE UNDER THE FEDERAL LAW.

A CERTIFIED COPY

ATTEST: **FEB 09 2009**
BEVERLY B. KAUFMAN, County Clerk
Harris County, Texas

Doris A. Ashby Deputy
Doris A. Ashby

#445868
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AB

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ER 010 - 28 - 0586

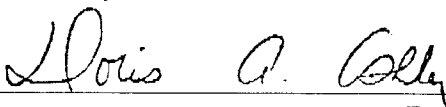
2. The subordination of the lien of a Mortgage or Deed of Trust to an easement in favor of a public utility company of a government agency or unit with powers of eminent domain; this section shall include, without limitation, the execution of partial satisfactions/releases, partial reconveyances or the execution or requests to trustees to accomplish same.
3. The conveyance of the properties to the mortgage insurer, or the closing of the title to the property to be acquired as real estate owned, or conveyance of title to real estate owned.
4. The completion of loan assumption agreements.
5. The full satisfaction/release of a Mortgage or Deed of Trust or full conveyance upon payment and discharge of all sums secured thereby, including, without limitation, cancellation of the related Mortgage Note.
6. The assignment of any Mortgage or Deed of Trust and the related Mortgage Note, in connection with the repurchase of the mortgage loan secured and evidenced thereby.
7. The full assignment of a Mortgage or Deed of Trust upon payment and discharge of all sums secured thereby in conjunction with the refinancing thereof, including, without limitation, the assignment of the related Mortgage Note.
8. With respect to a Mortgage or Deed of Trust, the foreclosure, the taking of a deed in lieu of foreclosure, or the completion of judicial or non-judicial foreclosure or termination, cancellation or rescission of any such foreclosure, including, without limitation, any and all of the following acts:
 - a. the substitution of trustee(s) serving under a Deed of Trust, in accordance with state law and the Deed of Trust;
 - b. the preparation and issuance of statements of breach or non-performance;
 - c. the preparation and filing of notices of default and/or notices of sale;
 - d. the cancellation/rescission of notices of default and/or notices of sale;
 - e. the taking of a deed in lieu of foreclosure; and
 - f. the preparation and execution of such other documents and performance of such other actions as may be necessary under the terms of the Mortgage, Deed of Trust or state law to expeditiously complete said transactions in paragraphs 8.a. through 8.e., above.

Inv. 399 - C-BASS 2007-SP1

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Harris County, Texas

 Deputy

Doris A. Ashby

ER 010 - 28 - 0587

The undersigned gives said Attorney-in-Fact full power and authority to execute such instruments and to do and perform all and every act and thing necessary and proper to carry into effect the power or powers granted by or under this Limited Power of Attorney as fully as the undersigned might or could do, and hereby does ratify and confirm to all that said Attorney-in-Fact shall lawfully do or cause to be done by authority hereof.

Third parties without actual notice may rely upon the exercise of the power granted under this Limited Power of attorney; and may be satisfied that this Limited Power of Attorney shall continue in full force and effect and has not been revoked unless an instrument of revocation has been made in writing by the undersigned.

Notwithstanding anything contained herein to the contrary, the Servicer shall not, without the Trustee's written consent: (i) initiate any action, suit or proceeding solely under the Trustee's name without indicating the Servicer's representative capacity; provided that the Servicer shall not be required to sign this Power of Attorney in order to perform the functions enumerated herein or (ii) take any action with the intent to cause, or which actually does cause, the Trustee to be registered to do business in any state.



Inv. 399 - C-BASS 2007-SP1

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ATTEST: FEB 09 2009
BEVERLY B. KAUFMAN, County Clerk
Harris County, Texas

Doris A. Ashby Deputy
Doris A. Ashby

ER 010 - 28 - 0588

IN WITNESS WHEREOF, Bank of America, National Association as successor by merger to LaSalle Bank National Association as Trustee pursuant to that Pooling and Servicing Agreement among the Depositor, the Servicer, and the Trustee, dated as of February 1, 2007, C-BASS 2007-SP1 Trust, C-BASS Mortgage Loan Asset-Backed Certificates, Series 2007-SP1, has caused its corporate seal to be hereto affixed and these presents to be signed and acknowledged in its name and behalf by Susan L. Feld, its duly elected and authorized Vice President this 13th day of January, 2009.

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Bank of America, National Association as successor by merger to LaSalle Bank National Association, as Trustee for the C-BASS Mortgage Loan Asset-Backed Certificates, Series 2007-SP1

By: [Signature]
Name: Susan L. Feld
Title: Vice President

Witness: [Signature]
Name: Matthew Auxier
Title: Trust Officer

Witness: [Signature]
Name: Brian Anderson
Title: Transaction Manager

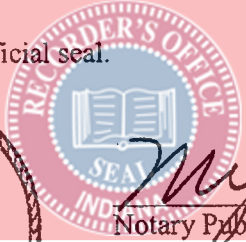
STATE OF ILLINOIS
COUNTY OF COOK

Document is the property of
the Lake County Recorder!

On January 13th, 2009, before me, the undersigned, a Notary Public in and for said state, personally appeared Susan L. Feld, Vice President of Bank of America, National Association as successor by merger to LaSalle Bank National Association, as Trustee for the C-BASS Mortgage Loan Asset-Backed Certificates, Series 2007-SP1, personally known to me to be the person whose name is subscribed to the within instrument and acknowledged to me that he/she executed that same in his/her authorized capacity, and that by his/her signature on the instrument the entity upon behalf of which the person acted and executed the instrument.

WITNESS my hand and official seal.

(SEAL)



[Signature]
Notary Public
My Commission Expires 12-5-12

Inv. 399 - C-BASS 2007-SP1

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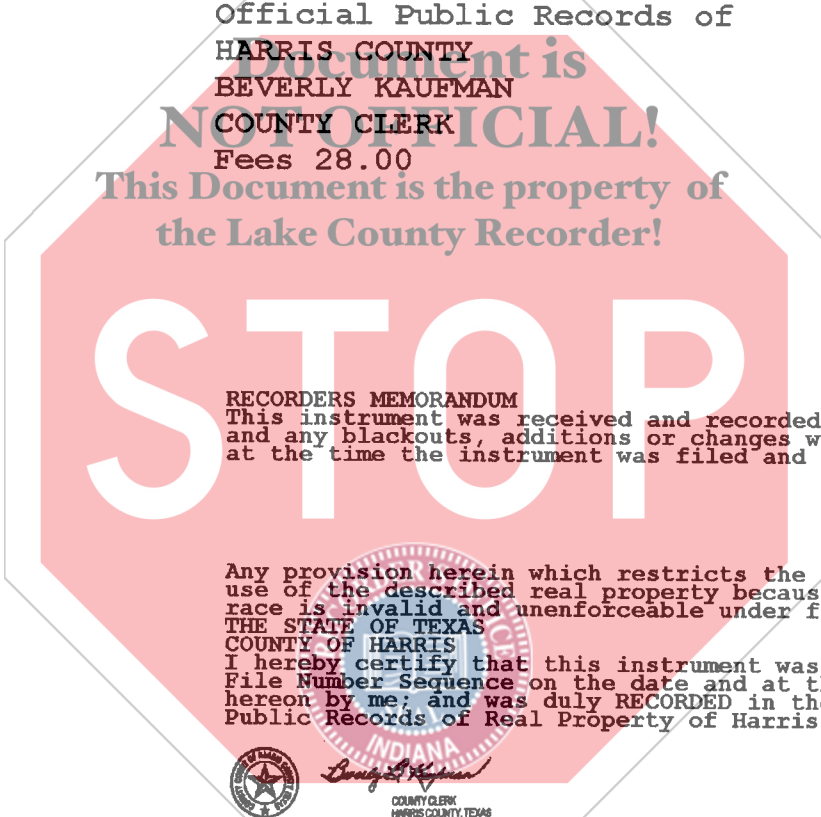
ATTEST: FEB 09 2009
BEVERLY B. KAUFMAN, County Clerk
Harris County, Texas

[Signature] Deputy
Doris A. Ashby

ER 010 - 28 - 0589

20090035641
Pages 5
01/29/2009 13:30:35 PM
e-Filed & e-Recorded in the
Official Public Records of
HARRIS COUNTY
BEVERLY KAUFMAN
COUNTY CLERK
Fees 28.00

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the Lake County Recorder!



RECORDERS MEMORANDUM
This instrument was received and recorded electronically
and any blackouts, additions or changes were present
at the time the instrument was filed and recorded.

Any provision herein which restricts the sale, rental, or
use of the described real property because of color or
race is invalid and unenforceable under federal law.
THE STATE OF TEXAS
COUNTY OF HARRIS
I hereby certify that this instrument was FILED in
File Number Sequence on the date and at the time stamped
hereon by me; and was duly RECORDED in the Official
Public Records of Real Property of Harris County, Texas.



Beverly B. Kaufman
COUNTY CLERK
HARRIS COUNTY, TEXAS

ANY PROVISIONS HEREIN WHICH RESTRICT THE SALE, RENTAL
OR USE OF THE DESCRIBED REAL PROPERTY BECAUSE OF
COLOR OR RACE IS INVALID AND UNENFORCEABLE UNDER
THE FEDERAL LAW.

A CERTIFIED COPY

ATTEST: **FEB 09 2009**
BEVERLY B. KAUFMAN, County Clerk
Harris County, Texas

Doris A. Ashby Deputy
Doris A. Ashby