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Pedro A. Cortés
Secretary of the Commonwealth

File: Commonwealth of Pennsylvania
UCC FINANCING STATEMENT
FOLLOW INSTRUCTIONS (front and back) CAREFULLY

A. NAME & PHONE OF CONTACT AT FILER (optional)
Christopher W. Rosenbleeth (215) 564-8051

Commonwealth of Pennsylvania
UCC1 Initial Filing 4 Page(s)

B. SEND ACKNOWLEDGMENT TO: (Name and Address)

CT CORP-COUNTER



T0603311226

THE ABOVE SPACE IS FOR FILING OFFICE USE ONLY

1. DEBTOR'S EXACT FULL LEGAL NAME - Insert only one debtor name (1a or 1b) - do not abbreviate or combine names

1a ORGANIZATION'S NAME Equity One, Incorporated					
OR	1b INDIVIDUAL'S LAST NAME		FIRST NAME	MIDDLE NAME	SUFFIX
1c MAILING ADDRESS 301 Lippincott Drive			CITY Marlton	STATE NJ	POSTAL CODE 08053
1d TAX ID #: SSN OR EIN 23-2551879			1e TYPE OF ORGANIZATION Corporation		1f JURISDICTION OF ORGANIZATION Pennsylvania
1g ORGANIZATIONAL ID #, if any 1077740					<input type="checkbox"/> NONE

2. ADDITIONAL DEBTOR'S EXACT FULL LEGAL NAME - Insert only one debtor name (2a or 2b) - do not abbreviate or combine names

2a ORGANIZATION'S NAME					
OR	2b INDIVIDUAL'S LAST NAME		FIRST NAME	MIDDLE NAME	SUFFIX
2c MAILING ADDRESS			CITY	STATE	POSTAL CODE
2d TAX ID #: SSN OR EIN			2e TYPE OF ORGANIZATION		2f JURISDICTION OF ORGANIZATION
2g ORGANIZATIONAL ID #, if any					<input type="checkbox"/> NONE

3. SECURED PARTY'S NAME (of NAME of TOTAL ASSIGNEE of ASSIGNOR S/P) Insert only one secured party name (3a or 3b)

3a ORGANIZATION'S NAME JPMorgan Chase Bank, N.A. as Trustee for the benefit of the Certificateholders of the Popular					
OR	3b INDIVIDUAL'S LAST NAME		FIRST NAME	MIDDLE NAME	SUFFIX
3c MAILING ADDRESS 4 New York Plaza, 6th Floor			CITY New York	STATE NY	POSTAL CODE 10004
3d JURISDICTION OF ORGANIZATION USA					

4. This FINANCING STATEMENT covers the following collateral:

All right, title and interest of Debtor, whether now owned or hereafter acquired, in, to and under all of the assets constituting the Loans, Mortgage Files and Trust Fund under that certain Pooling and Servicing Agreement between Debtor, Secured Party and the other signatories thereto, dated as of January 1, 2006, as the same may be amended from time to time, and any and all contractual, legal, equitable or other rights in connection therewith, and all proceeds thereof (but not including payments of interest and principal due and payable with respect to the Loans on or before the Cut-off Date), all as further described in Exhibit A attached hereto.

5. ALTERNATIVE DESIGNATION (if applicable): <input type="checkbox"/> LESSEE/LESSOR <input type="checkbox"/> CONSIGNEE/CONSIGNOR <input type="checkbox"/> BAILEE/BAILOC <input type="checkbox"/> SELLER/BUYER <input type="checkbox"/> AG. LIEN <input type="checkbox"/> NON-UCC FILING	
6. <input type="checkbox"/> This FINANCIAL STATEMENT is to be filed (for record) (or recorded) in the REAL ESTATE RECORDS. Attach Addendum (if applicable)	7. Check to REQUEST SEARCH REPORT(S) on Debtors(s) <input type="checkbox"/> All Debtors <input type="checkbox"/> Debtor 1 <input type="checkbox"/> Debtor 2 (OPTIONAL FEE) (optional)
8. OPTIONAL FILER REFERENCE DATA 182549-0022	

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UCC FINANCING STATEMENT ADDENDUM

FOLLOW INSTRUCTIONS (front and back) CAREFULLY

9. NAME OF FIRST DEBTOR (1a or 1b) ON RELATED FINANCING STATEMENT

9a ORGANIZATION'S NAME

Equity One, Incorporated

OR

9b INDIVIDUAL'S LAST NAME

FIRST NAME

MIDDLE NAME, SUFFIX

10. MISCELLANEOUS

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11. ADDITIONAL DEBTOR'S EXACT FULL LEGAL NAME – Insert only one debtor name (11a or 11b) – do not abbreviate or combine names

11a. ORGANIZATION'S NAME

OR

11b. INDIVIDUAL'S LAST NAME

FIRST NAME

MIDDLE NAME

SUFFIX

11c. MAILING ADDRESS

CITY

STATE

POSTAL CODE

COUNTRY

11d. TAX ID #: SSN OR EINADD'L INFO RE
ORGANIZATION
DEBTOR**11e. TYPE OF ORGANIZATION****11f. JURISDICTION OF ORGANIZATION****11g. ORGANIZATIONAL ID #, if any**☐ NONE**12. ☐ ADDITIONAL SECURED PARTY'S or ☒ ASSIGNOR S/P'S NAME – Insert only one name (12a or 12b)**

12a. ORGANIZATION'S NAME

Popular ABS, Inc.

OR

12b. INDIVIDUAL'S LAST NAME

FIRST NAME

MIDDLE NAME

SUFFIX

12c. MAILING ADDRESS

3411 Silverside Road

CITY

Wilmington

STATE

DE

POSTAL CODE

19810

COUNTRY

USA

13. This FINANCING STATEMENT cover ☐ timber to be cut or ☐ as-extracted collateral, or is filed as a ☐ fixed filing.

14. Description of real estate:

16. Additional collateral description:

15. Name and address of a RECORD OWNER of above-described real estate
(If Debtor does not have a record interest)17. Check only if applicable and check only one box.Debtor is a ☐ Trust or ☐ Trustee acting with respect to property held in trust or ☐ Decedent's Estate18. Check only if applicable and check only one box.☐ Debtor is a TRANSMITTING UTILITY☐ Filed in connection with a Manufactured-Home Transaction – effective 30 years☐ Filed in connection with a Public-Finance Transaction – effective 30 years

**EXHIBIT A
TO
UCC FINANCING STATEMENT**

Debtor: Equity One, Incorporated

Secured Party: JPMorgan Chase Bank, N.A. as Trustee for the benefit of the Certificateholders of the Popular ABS, Inc., Mortgage Pass-Through Certificates, Series 2006-A

All right, title and interest of Debtor, whether now owned or hereafter acquired, in, to and under the Collateral.

Capitalized terms used but not defined herein shall have the meanings assigned to such terms in that certain Pooling and Servicing Agreement between Debtor, Secured Party and the other signatories thereto, dated as of January 1, 2006, as the same may be amended from time to time (the "Pooling and Servicing Agreement"). A copy of the Pooling and Servicing Agreement (including, the Loan Schedule) is on file with the Servicer, Debtor and Secured Party.

The following terms used herein shall have the following meanings:

Cap Agreement

The Confirmation (as defined in the Master Agreement) bearing the reference number IRG6916572, dated as of January 31, 2006, relating to the Transaction (as defined in the Master Agreement) under the Master Agreement evidenced thereby.

Cap Reserve Fund

The account established and maintained by the Trustee pursuant to Section 3A.01 of the Pooling and Servicing Agreement.

Certificate Account

The separate Eligible Account created and maintained by the Servicer pursuant to Section 3.05 of the Pooling and Servicing Agreement with a depository institution in the name of the Servicer for the benefit of the Trustee on behalf of the Certificateholders and designated "Certificate Account, Equity One, Inc., as trustee for the registered holders of Popular ABS, Inc., Mortgage Pass-Through Certificates Series 2006-A."

Collateral

The assets constituting the Loans, Mortgage Files and the Trust Fund, and any and all contractual, legal, equitable or other rights in connection therewith, and all proceeds thereof (but not including payments of interest and principal due and payable with respect to the Loans on or before the Cut-off Date).

Corridor Agreement

The Confirmation (as defined in the Master Agreement) bearing the reference number IRG6916573, dated as of January 31, 2006, relating to the Transaction (as defined in the Master Agreement) under the Master Agreement evidenced thereby.

Corridor Reserve Fund

The account established and maintained by the Trustee pursuant to Section 3A.02 of the Pooling and Servicing Agreement.

Cut-off Date

January 1, 2006.

Distribution Account

The separate Eligible Account created and maintained by the Trustee pursuant to Section 3.05 of the Pooling and Servicing Agreement in the name of the Trustee for the benefit of the Certificateholders and designated "Distribution Account, JPMorgan Chase Bank, N.A., as trustee for the registered holders of Popular ABS, Inc. Mortgage Pass-Through Certificates, Series 2006-A."

Loans

Shall have the meaning set forth in the Pooling and Servicing Agreement.

Loan Schedule

As of any date, the list of Loans included in the Trust Fund on such date, attached to the Pooling and Servicing Agreement as Schedule I (as from time to time amended by the Servicer to reflect the addition of Substitute Loans and the deletion of Deleted Loans pursuant to the provisions of the Pooling and Servicing Agreement), as such term is further defined in the Pooling and Servicing Agreement.

Master Agreement

The Master Agreement (including the Schedule thereto and the Transactions (as defined in the Master Agreement) thereunder evidenced by the Cap Agreement and the Corridor Agreement) dated as of January 31, 2006, by and between the Counterparty and the Trustee not in its individual capacity, but solely as trustee for the benefit of the Certificateholders of the Popular ABS, Inc. Mortgage Pass-Through Certificates, Series 2006-A.

Mortgage File

The mortgage documents listed in Section 2.01 of the Pooling and Servicing Agreement pertaining to a particular Loan and any additional documents delivered to the Trustee to be added to the Mortgage File pursuant to the Pooling and Servicing Agreement.

Net WAC Cap Account

The account established and maintained pursuant to Section 3A.03 of the Pooling and Servicing Agreement.

Servicer

Equity One, Inc., a Delaware corporation, and its successors and assigns, in its capacity as servicer under the Pooling and Servicing Agreement.

Trustee

JPMorgan Chase Bank, N.A. and its successors and, if a successor trustee is appointed under the Pooling and Servicing Agreement, such successor.

Trust Fund

The corpus of the trust created under the Pooling and Servicing Agreement consisting of (a) the Loans (including, without limitation, the Mortgage Files relating thereto), and all interest, principal and other amounts received, or receivable, on or with respect thereto on and after the Cut-off Date to the extent not applied in computing the Cut-off Date Principal Balance thereof and all interest and principal payments on such Loans received prior to the Cut-off Date in respect of installments of interest and principal due thereafter; (b) the Certificate Account, the Distribution Account, the Net WAC Cap Account, the Cap Reserve Fund, the Corridor Reserve Fund and all amounts deposited therein pursuant to the applicable provisions of this Agreement; (c) property that secured a Loan and has been acquired by foreclosure, deed-in-lieu of foreclosure or otherwise; (d) the Master Agreement; (e) such other rights and property as are held in trust under the Pooling and Servicing Agreement by the Trustee for the benefit of the Certificateholders; and (f) all proceeds of the conversion, voluntary or involuntary, of any of the foregoing.