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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



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		FIRST NAME		MIDDLE NAME		SUFFIX	
OR 1b INDIVIDUAL'S LAST NAME		FIRST NAME		MIDDLE NAME		SUFFIX	
1c MAILING ADDRESS 301 Lippincott Drive			CITY Marlton		STATE NJ	POSTAL CODE 08053	COUNTRY USA
1d TAX ID #: SSN OR EIN 23-2551879	ADD'L INFO RE ORGANIZATION DEBTOR	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		FIRST NAME		MIDDLE NAME		SUFFIX	
OR 2b INDIVIDUAL'S LAST NAME		FIRST NAME		MIDDLE NAME		SUFFIX	
2c MAILING ADDRESS			CITY		STATE	POSTAL CODE	COUNTRY
2d TAX ID #: SSN OR EIN	ADD'L INFO RE ORGANIZATION DEBTOR	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 ABS, Inc., Mortgage Pass-Through Certificates, Series 2006-A		FIRST NAME		MIDDLE NAME		SUFFIX	
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	COUNTRY 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): LESSEE/LESSOR CONSIGNEE/CONSIGNOR BAILEE/BAILOR SELLER/BUYER AG. LIEN NON-UCC FILING

6. 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 Debtor(s) All Debtors Debtor 1 Debtor 2 (OPTIONAL FEE) (optional)

8. OPTIONAL FILER REFERENCE DATA
 182549-0022 *Pa* *J6562230-05*

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 EIN ADD'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 CITY STATE POSTAL CODE COUNTRY
 3411 Silverside Road Wilmington DE 19810 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:

15. Name and address of a RECORD OWNER of above-described real estate (if Debtor does not have a record interest)

16. Additional collateral description:

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 Estate

18. 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.