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**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549**

FORM 10-D

**ASSET-BACKED ISSUER
DISTRIBUTION REPORT PURSUANT TO SECTION 13 OR 15(d) OF
THE SECURITIES EXCHANGE ACT OF 1934**

GENERAL INSTRUCTIONS

A. Rule as to Use of Form 10-D.

(1) This Form shall be used for distribution reports by asset-backed issuers pursuant to Rule 13a-17 or Rule 15d-17 (17 CFR 240.13a-17 or 17 CFR 240.15d-17) of the Securities Exchange Act of 1934 (the “Act”). Such a report is required to be filed even though the sponsor or depositor also files reports pursuant to Section 13(a) or 15(d) of the Act (15 U.S.C. 78m(a) or 78o(d)) with respect to classes of securities other than the asset-backed securities. See Rule 3b-19 (17 CFR 240.3b-19). Terms used in this Form have the same meaning as in Item 1101 of Regulation AB (17 CFR 229.1101).

(2) Reports on this Form shall be filed within 15 days after each required distribution date on the asset-backed securities, as specified in the governing documents for such securities.

B. Application of General Rules and Regulations.

(1) The General Rules and Regulations under the Act contain certain general requirements which are applicable to reports on any form under the Act. These general requirements should be carefully read and observed in the preparation and filing of reports on this Form, except that any provision in this Form or in these instructions is controlling.

(2) Particular attention is directed to Regulation 12B (17 CFR 240.12b-1 *et seq.*), which contains general requirements regarding filing reports under the Act. The definitions contained in Rule 12b-2 should be especially noted. See also Regulations 13A (17 CFR 240.13a-1 *et seq.*) and 15D (17 CFR 240.15d-1 *et seq.*).

C. Preparation of Report.

(1) This Form is not to be used as a blank form to be filled in, but only as a guide in preparing the report in accordance with Rules 12b-11 (17 CFR 240.12b-11), 12b-12 (17 CFR 240.12b-12) and 12b-13 (17 CFR 240.12b-13). The Commission does not furnish blank copies of this Form to be filled in for filing.

(2) These general instructions are not to be filed with the report. The instructions to the various captions of the Form are also to be omitted from the report as filed.

(3) Any item which is inapplicable or to which the answer is negative may be omitted and no reference need be made in the report. If substantially the same information has been previously reported by the asset-backed issuer, an additional report of the information on this Form need not be made. The term “previously reported” is defined in Rule 12b-2 (17 CFR 240.12b-2).

(4) Attention is directed to Rule 12b-20 (17 CFR 240.12b-20), which states: “In addition to the information expressly

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required to be included in a statement or report, there shall be added such further material information, if any, as may be necessary to make the required statements, in the light of the circumstances under which they are made not misleading.”

D. Incorporation by Reference.

(1) If the asset-backed issuer makes available to the holders of its securities or otherwise publishes, within the period prescribed for filing the report on this Form, a press release or other document or statement containing information meeting some or all of the requirements of this Form, the information called for may be incorporated by reference to such published document or statement, in answer or partial answer to any item or items of this Form, provided copies thereof are filed as an exhibit to the report on this Form.

(2) All information incorporated by reference must comply with the requirements of this Form and the following rules on incorporation by reference:

(a) Item 10(d) of Regulation S-K (17 CFR 229.10(d)) (general rules on incorporation by reference, which, among other things, prohibit, unless specifically required by this Form, incorporating by reference a document that includes incorporation by reference to another document);

(b) Item 1100(c) of Regulation AB (17 CFR 229.1100(c)) (additional requirements for incorporating information by reference in filings by asset-backed issuers);

(c) Rule 303 of Regulation S-T (17 CFR 232.303) (specific requirements for electronically filed documents); and

(d) Exchange Act Rules 12b-23 and 12b-32 (17 CFR 240.12b-23 and 240.12b-32) (additional rules on incorporation by reference for reports filed pursuant to Sections 13 and 15(d) of the Act).

E. Signature and Filing of Report.

(1) The report on this Form must be signed by the depositor. In the alternative, the report on this Form may be signed on behalf of the issuing entity by a duly authorized representative of the servicer. If multiple servicers are involved in servicing the pool assets, a duly authorized representative of the master servicer (or entity performing the equivalent function) must sign if a representative of the servicer is to sign the report on behalf of the issuing entity.

(2) The name and title of each person who signs the report shall be typed or printed beneath his or her signature. Attention is directed to Rule 12b-11 (17 CFR 240.12b-11) concerning manual signatures.

(3) An asset-backed issuer must submit the report on this Form in electronic format via the Commission’s Electronic Data Gathering, Analysis, and Retrieval (EDGAR) system in accordance with the EDGAR rules set forth in Regulation S-T (17 CFR Part 232), except as discussed below. An issuer submitting the report in electronic format must provide the signatures required for the report in accordance with Regulation S-T Rule 302 (17 CFR 232.302). For assistance with technical questions about EDGAR or to request an access code, call the EDGAR Filer Support Office at (202) 942-8900. For assistance with the EDGAR rules, call the Office of EDGAR and Information Analysis at (202) 942-2940.

(4) If the report is filed in paper pursuant to a hardship exemption from electronic filing provided by Regulation S-T Rule 201 or 202 (17 CFR 232.201 or 232.202), or as otherwise permitted by the Commission, eight copies of the report must be filed with the Commission. An issuer also must file at least one complete copy of the report with each national securities exchange on which any security of the issuer is listed and registered under Section 12(b) of the Act (15 U.S.C. 78l(b)). At least one complete copy of the report filed with the Commission and one such copy filed with each exchange must be manually signed. Copies not manually signed must bear typed or printed signatures. When submitting a report in paper under a hardship exemption, an issuer must provide the legend required by Regulation S-T Rule 201(a)(2) or 202(c) (17 CFR 232.201(a)(2) or 232.202(c)) on the cover page of the report. When submitting the report in electronic format to the Commission, an issuer may submit a paper copy containing typed signatures to each national securities exchange in accordance with Regulation S-T Rule 302(c) (17 CFR 232.302(c)).

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FORM 10-D

**ASSET-BACKED ISSUER
DISTRIBUTION REPORT PURSUANT TO SECTION 13 OR 15(d) OF
THE SECURITIES EXCHANGE ACT OF 1934**

For the [identify distribution frequency (e.g., monthly/quarterly)] distribution period from _____, 20__ to _____, 20__

Commission File Number of issuing entity: _____

(Exact name of issuing entity as specified in its charter)

Commission File Number of depositor: _____

(Exact name of depositor as specified in its charter)

(Exact name of sponsor as specified in its charter)

(State or other jurisdiction of incorporation or organization of the issuing entity)

(I.R.S. Employer Identification No.)

(Address of principal executive offices of the issuing entity)

(Zip Code)

(Telephone number, including area code)

(Former name, former address, if changed since last report)

Registered/reporting pursuant to (check one)

| Title of class | Section 12(b) | Section 12(g) | Section 15(d) | Name of exchange (If Section 12(b)) |
|----------------|--------------------------|--------------------------|--------------------------|--|
| _____ | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | _____ |
| _____ | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | _____ |

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes No

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PART I – DISTRIBUTION INFORMATION

Item 1. Distribution and Pool Performance Information.

Provide the information required by Item 1121 of Regulation AB (17 CFR 229.1121), and attach as an exhibit to this report the distribution report delivered to the trustee or security holders, as the case may be, pursuant to the transaction agreements for the distribution period covered by this report. Any information required by Item 1121 of Regulation AB that is provided in the attached distribution report need not be repeated in this report. However, taken together, the attached distribution report and the information provided under this Item must contain the information required by Item 1121 of Regulation AB.

PART II – OTHER INFORMATION

Item 2. Legal Proceedings.

Provide the information required by Item 1117 of Regulation AB (17 CFR 229.1117). As to such proceedings which have been terminated during the period covered by the report, provide similar information, including the date of termination and a description of the disposition thereof.

Instruction. A legal proceeding need only be reported in the report on this Form filed for the distribution period in which it first became a reportable event and in subsequent reports on this Form in which there have been material developments.

Item 3. Sales of Securities and Use of Proceeds.

Provide the information required by Item 2 of Part II of Form 10-Q (17 CFR 249.308a) with respect to the period covered by this report. With respect to the information required by Item 2(a) of Part II of Form 10-Q:

(a) Provide this information regarding any sale of securities that are either backed by the same asset pool or are otherwise issued by the issuing entity, regardless of whether the transaction was registered under the Securities Act of 1933 (15 U.S.C. 77a *et seq.*) during the period covered by the report.

(b) Also provide the information required by paragraph (e) of Item 1113 of Regulation AB (17 CFR 229.1113(e)) regarding such securities.

(c) No information required by Item 701(c) of Regulation S-K need be provided with respect to securities which were not registered under the Securities Act.

Item 4. Defaults Upon Senior Securities.

Provide the information required by Item 3 of Part II of Form 10-Q with respect to the period covered by this report.

Item 5. Submission of Matters to a Vote of Security Holders.

Provide the information required by Item 4 of Part II of Form 10-Q with respect to the period covered by this report.

Item 6. Significant Obligor of Pool Assets.

Provide the information required by Item 1112(b) of Regulation AB (17 CFR 229.1112(b)).

Instruction. Such information need only be reported in the report on this Form filed for the distribution period in which updated information regarding the significant obligor is required pursuant to Item 1112(b) of Regulation AB. See also Item 1100(c) of Regulation AB (17 CFR 229.1100(c)) regarding the presentation of such information in certain instances.

Item 7. Significant Enhancement Provider Information.

Provide the information required by Items 1114(b)(2) and 1115(b) of Regulation AB (17 CFR 229.1114(b)(2) and 229.1115(b)).

Instruction. Such information need only be reported in the report on this Form filed for the distribution period in which updated information regarding the enhancement provider is required pursuant to Items 1114(b)(2) or 1115(b) of Regulation AB. See also Item 1100(c) of Regulation AB (17 CFR 229.1100(c)) regarding the presentation of such information in certain instances.

Item 8. Other Information.

The registrant must disclose under this Item any information required to be disclosed in a report on Form 8-K during the period covered by the report on this Form, but not reported, whether or not otherwise required by this Form. If disclosure of such information is made under this Item, it need not be repeated in a report on Form 8-K which would otherwise be required to be filed with respect to such information or in a subsequent report on this Form.

Item 9. Exhibits.

- (a) List the documents filed as a part of the report.
- (b) File, as exhibits to this report, the exhibits required by this Form and Item 601 of Regulation S-K (17 CFR 229.601).

SIGNATURES*

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

Date: _____

(Depositor)

(Signature)**

[OR]

Date: _____

(Issuing entity)

By: _____
(Servicer)**

(Signature)**

* See General Instruction E to Form 10-D.
** Print the name and title of each signing officer under his or her signature.