

GMACM Home Equity Loan Trust 2006-HE1
GMACM Home Equity Loan-Backed Term Notes, Series 2006-HE1

| | |
|--|----------|
| Cut-Off Period Date | 01/31/09 |
| Determination Date | 02/18/09 |
| Record Date | 02/24/09 |
| Payment Date | 02/25/09 |
| Actual Days in Accrual Period (Actual/360) | 30 |
| Accrual Period (30/360) | 30 |

| | |
|------------------------------|------------------|
| <u>Servicing Certificate</u> | |
| Beginning Pool Balance | 1,011,202,626.23 |
| Beginning PFA | 0.00 |
| Ending Pool Balance | 997,161,195.17 |
| Ending PFA Balance | - |
| Principal Collections | 8,653,322.56 |
| Principal Draws | - |
| Net Principal Collections | 8,653,322.56 |

| | |
|-------------------|--------|
| Active Loan Count | 22,030 |
|-------------------|--------|

| | |
|--|---|
| Additional Mortgage Loans - Revolving Period | - |
| Additional Balance Increase Amount | - |

| | |
|--------------------------|--------------|
| Net Interest Collections | 3,788,086.96 |
|--------------------------|--------------|

| | |
|--------------------------------|----------|
| Net WAC Rate | 4.26519% |
| Substitution Adjustment Amount | 0.00 |

| | |
|---------------|--------------|
| Excess Spread | 3,185,291.98 |
|---------------|--------------|

| | |
|-----------|----------|
| Note Rate | 0.59938% |
|-----------|----------|

| <u>Term Notes</u> | Beginning Balance | Ending Balance | Factor | Principal | Interest | Interest Carry Forward Amount | <u>Distributions per \$25,000 denomination factor</u> | | | | |
|-------------------|-------------------|----------------|-----------|---------------|------------|-------------------------------|---|----------|-------------------------------|---------------------|----------|
| | | | | | | | Principal | Interest | Interest Carry Forward Amount | Percentage Interest | Coupon |
| Class A-1 | 1,005,524,155.90 | 993,685,541.36 | 0.7798775 | 11,838,614.54 | 502,242.56 | 0.00 | 232.28346 | 9.85442 | 0.00000 | 100.00% | 0.59938% |

| | | | | | | | | | | | |
|--------------|---|---|---|---|------|---|---|---------|---|---|---|
| Certificates | - | - | - | - | 0.00 | - | - | 0.00000 | - | - | - |
|--------------|---|---|---|---|------|---|---|---------|---|---|---|

| <u>Excluded Amounts</u> | Beginning Balance | Ending Balance | Losses | Principal | Interest | Current Draws |
|-------------------------|-------------------|----------------|------------|------------|------------|---------------|
| Excluded Amounts | 51,686,033.21 | 54,797,156.90 | 275,404.70 | 717,705.68 | 214,888.89 | 3,828,829.38 |

| | |
|--|----------------|
| Beginning Overcollateralization Amount | 5,678,470.33 |
| Overcollateralization Amount Increase (Decrease) | (2,202,816.53) |
| Outstanding Overcollateralization Amount | 3,475,653.80 |
| Overcollateralization Target Amount | 34,609,861.35 |

| | |
|--|------|
| Credit Enhancement Policy Draw Amount | 0.00 |
| Unreimbursed Prior Policy Draw Amounts | 0.00 |
| Policy Draw Amounts -Reimbursement | 0.00 |

| | Balance | Number of Loans | Percent of Balance | Foreclosure | | Bankruptcy | | REO | |
|----------------------------------|---------------|-----------------|--------------------|-------------|--------------|------------|--------------|-------|------------|
| | | | | Units | Dollars | Units | Dollars | Units | Dollars |
| Delinquent Loans (30-59 Days)* | 25,979,583.40 | 437 | 2.61% | 0 | - | 14 | 908,051.62 | 0 | - |
| Delinquent Loans (60-89 Days)* | 15,683,042.61 | 241 | 1.57% | 0 | - | 19 | 1,294,832.25 | 0 | 0.00 |
| Delinquent Loans (90-119 Days)* | 9,030,747.21 | 146 | 0.91% | 0 | - | 14 | 997,947.65 | 0 | 0.00 |
| Delinquent Loans (120-149 Days)* | 7,755,215.59 | 121 | 0.78% | 2 | 56,832.17 | 13 | 909,365.30 | 0 | 0.00 |
| Delinquent Loans (150-179 Days)* | 6,717,425.82 | 104 | 0.67% | 2 | 75,172.97 | 11 | 510,641.48 | 0 | 0.00 |
| Delinquent Loans (180 + Days)* | 2,681,912.28 | 36 | 0.27% | 19 | 1,679,367.40 | 24 | 1,300,685.32 | 5 | 518,601.27 |
| REO | 518,601.27 | 5 | 0.05% | | | | | | |
| Bankruptcy | 11,946,233.93 | 232 | 1.20% | | | | | | |
| Foreclosures | 1,811,372.54 | 23 | 0.18% | | | | | | |

*Delinquency Figures Do Not include Bankruptcy, Foreclosure, and REO.

| | <u>Liquidation To-Date</u> | <u>As a % of the Cut-Off Date Principal Balance</u> |
|---|----------------------------|---|
| Beginning Liquidation Loss Amount | 88,692,788.13 | |
| Current Month Liquidation Loss Amount | 5,590,782.18 | |
| Current Month Recovery Amount | 74,085.88 | |
| Net Ending Cumulative Liquidation Loss Amount | 94,209,484.43 | 5.99% |

Liquidation Loss Amount Distributed to Noteholders 3,185,291.98

| | <u>Recovery To-Date</u> |
|---------------------------------------|-------------------------|
| Beginning Net Recovery Amount | 995,309.41 |
| Current Month Net Recovery Amount | 74,085.88 |
| Ending Cumulative Net Recovery Amount | <u>1,069,395.29</u> |

| | Special Hazard | Fraud | Bankruptcy |
|---------------------------|----------------|-------|------------|
| Beginning Amount | 0.00 | 0.00 | 0.00 |
| Current Month Loss Amount | 0.00 | 0.00 | 0.00 |
| Ending Amount | 0.00 | 0.00 | 0.00 |

| | |
|---------------------------------------|------|
| Liquidation Loss Distribution Amounts | 0.00 |
| Extraordinary Event Losses | 0.00 |
| Excess Loss Amounts | 0.00 |

Interest Shortfall - Relating to Relief Act Shortfall -

| | |
|-------------------------------------|------|
| Current Month Repurchases - Units | 0 |
| Current Month Repurchases - Dollars | 0.00 |

Loans Repurchased pursuant to Section 3.15 (a) of the Servicing Agreement

| | |
|--|------------|
| Current Month Loan Modifications - Count | 9 |
| Current Month Loan Modifications - Balance | 378,661.28 |

| | |
|---|--------------|
| Active Loan Modifications To Date - Count | 41 |
| Active Loan Modifications To Date - Balance | 1,513,620.10 |
| Total Loan Modifications To Date - Count | 64 |

Capitalized Interest Account

| | |
|--|-------------|
| Beginning Balance | 0.00 |
| Withdraw relating to Collection Period | 0.00 |
| Interest Earned (Zero, Paid to Funding Account) | 0.00 |
| Ending Capitalized Interest Account Balance as of Payment Date | <u>0.00</u> |
| Interest earned for Collection Period | 0.00 |
| Interest withdrawn related to prior Collection Period | 0.00 |

Funding Account

| | |
|--|----------|
| Beginning Funding Account Balance | - |
| Deposit to Funding Account | - |
| Payment for Additional Purchases | - |
| Balance in Pre-Funding Account transfer to Funding Account | - |
| Remaining Balance due to Noteholders | - |
| Ending Funding Account Balance as of Payment Date | <u>-</u> |
| Interest earned for Collection Period | - |
| Interest withdrawn related to prior Collection Period | - |

Prefunding Account

| | |
|--|-------------|
| Beginning Balance | 0.00 |
| Additional Purchases during Revolving Period | 0.00 |
| Balance in Pre-Funding Account transfer to Funding Account | 0.00 |
| Excess of Draws over Principal Collections | 0.00 |
| Total Ending Balance as of Payment Date | <u>0.00</u> |
| Interest earned for Collection Period | 0.00 |
| Interest withdrawn related to prior Collection Period | 0.00 |

Cash Flows Received

| | |
|-------------------------------------|----------------------|
| Principal Collections | 8,653,322.56 |
| Advances | 0.00 |
| Interest Collections | 4,146,308.42 |
| Capital Interest Account withdrawal | 0.00 |
| Reinvestment Income | 0.00 |
| Servicer Advances | - |
| Substitution Adjustment Amount | - |
| Recovery Amounts | 114,383.40 |
| Total Cash Flows Received | <u>12,914,014.37</u> |

Cash Flows Distributed

| | |
|---------------------------------------|---------------|
| Principal Distribution to Noteholders | 11,838,614.54 |
| Interest Distribution | 502,242.56 |

| | |
|-------------------------------------|----------------------|
| Funds sent to Funding Account | - |
| Residual Amount - Certificates | - |
| Servicer Advances - Reimbursement | 10,972.91 |
| GMACM Service Fee | 421,334.43 |
| GMACM Recovery Fee | 40,297.52 |
| Credit Enhancer Fee - FGIC | 100,552.42 |
| Total Cash Flows Distributed | 12,914,014.37 |

Net Cash Flows Remaining 0.00

Trigger Analysis

Rolling 3 Month Delinquency Percentage 4.45%
Rolling 3 Month Delinquency Required Percentage 4.00%

Aggregate Liquidation Percentage 5.99%
Aggregate Liquidation Required Percentage 2.00%

Servicing Termination Event Yes

Rolling 3 Month Delinquency Percentage 4.45%
Rolling 3 Month Delinquency Required Percentage 3.50%

Aggregate Liquidation Percentage 5.99%
Aggregate Liquidation Required Percentage 1.50%

Servicing Trigger Event Yes

Excess Spread Test

Excess Spread Amount (2,405,490.20)
Excess Spread Percentage -2.85%
Excess Spread Required Percentage 2.00%

Excess Spread Test Satisfied No

Rolling Six Month Annualized Liquidation Loss Amounts Percent 5.16%
Rolling Six Month Annualized Liquidation Loss Amounts Target 1.50%

Servicing Default Yes

Step Down Date No

Security Period

Revolving Period No

Managed Amortization Period No

Rapid Amortization Period Yes

GMACM Home Equity Loan Trust 2006-HE1
GMACM Home Equity Loan-Backed Term Notes, Series 2006-HE1

| | |
|--|----------|
| Cut-Off Period Date | 02/28/09 |
| Determination Date | 03/18/09 |
| Record Date | 03/24/09 |
| Payment Date | 03/25/09 |
| Actual Days in Accrual Period (Actual/360) | 28 |
| Accrual Period (30/360) | 30 |

| | |
|------------------------------|----------------|
| <u>Servicing Certificate</u> | |
| Beginning Pool Balance | 997,161,195.17 |
| Beginning PFA | 0.00 |
| Ending Pool Balance | 980,812,584.37 |
| Ending PFA Balance | - |
| Principal Collections | 10,413,574.17 |
| Principal Draws | - |
| Net Principal Collections | 10,413,574.17 |

Active Loan Count 21,681

Additional Mortgage Loans - Revolving Period -
 Additional Balance Increase Amount -

Net Interest Collections 3,394,987.90

Net WAC Rate 4.18898%
 Substitution Adjustment Amount 0.00

Excess Spread 2,767,171.86

Note Rate 0.68375%

| <u>Term Notes</u> | <u>Beginning Balance</u> | <u>Ending Balance</u> | <u>Factor</u> | <u>Principal</u> | <u>Interest</u> | <u>Interest Carry Forward Amount</u> | <u>Distributions per \$25,000 denomination factor</u> | | | | |
|-------------------|--------------------------|-----------------------|---------------|------------------|-----------------|--------------------------------------|---|-----------------|--------------------------------------|----------------------------|---------------|
| | | | | | | | <u>Principal</u> | <u>Interest</u> | <u>Interest Carry Forward Amount</u> | <u>Percentage Interest</u> | <u>Coupon</u> |
| Class A-1 | 993,685,541.36 | 980,504,795.32 | 0.7695328 | 13,180,746.04 | 528,447.49 | 0.00 | 258.61720 | 10.36858 | 0.00000 | 100.00% | 0.68375% |

Certificates - - - - 0.00 - 0.00000 - -

| <u>Excluded Amounts</u> | <u>Beginning Balance</u> | <u>Ending Balance</u> | <u>Losses</u> | <u>Principal</u> | <u>Interest</u> | <u>Current Draws</u> |
|-------------------------|--------------------------|-----------------------|---------------|------------------|-----------------|----------------------|
| Excluded Amounts | 54,797,156.90 | 56,727,224.01 | 326,149.01 | 898,407.80 | 209,444.73 | 2,828,474.90 |

Beginning Overcollateralization Amount 3,475,653.81
 Overcollateralization Amount Increase (Decrease) (3,167,864.76)
 Outstanding Overcollateralization Amount 307,789.05
 Overcollateralization Target Amount 34,609,861.35

Credit Enhancement Policy Draw Amount 0.00
 Unreimbursed Draw Amounts 0.00
 Policy Draw Amounts -Reimbursement 0.00

| | <u>Balance</u> | <u>Number of Loans</u> | <u>Percent of Balance</u> | <u>Foreclosure</u> | | <u>Bankruptcy</u> | | <u>REO</u> | |
|----------------------------------|----------------|------------------------|---------------------------|--------------------|----------------|-------------------|----------------|--------------|----------------|
| | | | | <u>Units</u> | <u>Dollars</u> | <u>Units</u> | <u>Dollars</u> | <u>Units</u> | <u>Dollars</u> |
| Delinquent Loans (30-59 Days)* | 20,155,294.66 | 357 | 2.05% | 0 | - | 12 | 430,541.55 | 0 | - |
| Delinquent Loans (60-89 Days)* | 16,194,418.82 | 242 | 1.65% | 0 | - | 20 | 1,293,939.01 | 0 | 0.00 |
| Delinquent Loans (90-119 Days)* | 10,783,653.74 | 151 | 1.10% | 1 | 82,000.00 | 19 | 1,281,482.02 | 0 | 0.00 |
| Delinquent Loans (120-149 Days)* | 8,657,962.46 | 128 | 0.88% | 0 | - | 13 | 649,605.31 | 0 | 0.00 |
| Delinquent Loans (150-179 Days)* | 6,822,633.75 | 102 | 0.70% | 1 | 14,684.82 | 14 | 1,086,654.17 | 0 | 0.00 |
| Delinquent Loans (180 + Days)* | 3,247,220.73 | 40 | 0.33% | 20 | 1,710,740.37 | 25 | 1,338,748.71 | 6 | 418,617.54 |
| REO | 418,617.54 | 6 | 0.04% | | | | | | |
| Bankruptcy | 13,446,889.39 | 249 | 1.37% | | | | | | |
| Foreclosures | 1,807,425.19 | 22 | 0.18% | | | | | | |

*Delinquency Figures Do Not include Bankruptcy, Foreclosure, and REO.

| | <u>Liquidation To-Date</u> | <u>As a % of the Cut-Off Date Principal Balance</u> |
|---|----------------------------|---|
| Beginning Liquidation Loss Amount | 94,209,484.43 | |
| Current Month Liquidation Loss Amount | 6,168,302.26 | |
| Current Month Recovery Amount | 72,182.05 | |
| Net Ending Cumulative Liquidation Loss Amount | 100,305,604.64 | 6.38% |

Liquidation Loss Amount Distributed to Noteholders 2,767,171.86

| | <u>Recovery To-Date</u> |
|---------------------------------------|-------------------------|
| Beginning Net Recovery Amount | 1,069,395.29 |
| Current Month Net Recovery Amount | <u>72,182.05</u> |
| Ending Cumulative Net Recovery Amount | 1,141,577.34 |

| | Special Hazard | Fraud | Bankruptcy |
|---------------------------|----------------|-------|------------|
| Beginning Amount | 0.00 | 0.00 | 0.00 |
| Current Month Loss Amount | 0.00 | 0.00 | 0.00 |
| Ending Amount | 0.00 | 0.00 | 0.00 |

| | |
|---------------------------------------|------|
| Liquidation Loss Distribution Amounts | 0.00 |
| Extraordinary Event Losses | 0.00 |
| Excess Loss Amounts | 0.00 |

Interest Shortfall - Relating to Relief Act Shortfall -

| | |
|-------------------------------------|------|
| Current Month Repurchases - Units | 0 |
| Current Month Repurchases - Dollars | 0.00 |

Loans Repurchased pursuant to Section 3.15 (a) of the Servicing Agreement

| | |
|--|------------|
| Current Month Loan Modifications - Count | 18 |
| Current Month Loan Modifications - Balance | 571,973.78 |

| | |
|---|--------------|
| Active Loan Modifications To Date - Count | 59 |
| Active Loan Modifications To Date - Balance | 2,081,492.46 |
| Total Loan Modifications To Date - Count | 82 |

Capitalized Interest Account

| | |
|--|-------------|
| Beginning Balance | 0.00 |
| Withdraw relating to Collection Period | 0.00 |
| Interest Earned (Zero, Paid to Funding Account) | <u>0.00</u> |
| Ending Capitalized Interest Account Balance as of Payment Date | 0.00 |
| Interest earned for Collection Period | 0.00 |
| Interest withdrawn related to prior Collection Period | 0.00 |

Funding Account

| | |
|--|----------|
| Beginning Funding Account Balance | - |
| Deposit to Funding Account | - |
| Payment for Additional Purchases | - |
| Balance in Pre-Funding Account transfer to Funding Account | - |
| Remaining Balance due to Noteholders | <u>-</u> |
| Ending Funding Account Balance as of Payment Date | - |
| Interest earned for Collection Period | - |
| Interest withdrawn related to prior Collection Period | - |

Prefunding Account

| | |
|--|-------------|
| Beginning Balance | 0.00 |
| Additional Purchases during Revolving Period | 0.00 |
| Balance in Pre-Funding Account transfer to Funding Account | 0.00 |
| Excess of Draws over Principal Collections | <u>0.00</u> |
| Total Ending Balance as of Payment Date | 0.00 |
| Interest earned for Collection Period | 0.00 |
| Interest withdrawn related to prior Collection Period | 0.00 |

Cash Flows Received

| | |
|-------------------------------------|-------------------|
| Principal Collections | 10,413,574.17 |
| Advances | 0.00 |
| Interest Collections | 3,755,323.29 |
| Capital Interest Account withdrawal | 0.00 |
| Reinvestment Income | 0.00 |
| Credit Enhancement Draw Amount | - |
| Substitution Adjustment Amount | - |
| Recovery Amounts | <u>110,972.92</u> |
| Total Cash Flows Received | 14,279,870.38 |

Cash Flows Distributed

| | |
|---------------------------------------|---------------|
| Principal Distribution to Noteholders | 13,180,746.04 |
| Interest Distribution | 528,447.49 |

| | |
|-------------------------------------|----------------------|
| Funds sent to Funding Account | - |
| Residual Amount - Certificates | - |
| Servicer Advances - Reimbursement | 17,033.61 |
| GMACM Service Fee | 415,483.83 |
| GMACM Recovery Fee | 38,790.87 |
| Credit Enhancer Fee - FGIC | 99,368.55 |
| Total Cash Flows Distributed | 14,279,870.38 |

Net Cash Flows Remaining 0.00

Trigger Analysis

Rolling 3 Month Delinquency Percentage 4.45%
Rolling 3 Month Delinquency Required Percentage 4.00%

Aggregate Liquidation Percentage 5.99%
Aggregate Liquidation Required Percentage 2.00%

Servicing Termination Event Yes

Rolling 3 Month Delinquency Percentage 4.45%
Rolling 3 Month Delinquency Required Percentage 3.50%

Aggregate Liquidation Percentage 5.99%
Aggregate Liquidation Required Percentage 1.50%

Servicing Trigger Event Yes

Excess Spread Test

Excess Spread Amount (3,401,130.40)
Excess Spread Percentage -4.09%
Excess Spread Required Percentage 2.00%

Excess Spread Test Satisfied No

Rolling Six Month Annualized Liquidation Loss Amounts Percent 5.16%
Rolling Six Month Annualized Liquidation Loss Amounts Target 1.50%

Servicing Default Yes

Step Down Date No

Security Period

Revolving Period No

Managed Amortization Period No

Rapid Amortization Period Yes

GMACM Home Equity Loan Trust 2006-HE1
GMACM Home Equity Loan-Backed Term Notes, Series 2006-HE1

| | |
|--|----------|
| Cut-Off Period Date | 03/31/09 |
| Determination Date | 04/20/09 |
| Record Date | 04/24/09 |
| Payment Date | 04/27/09 |
| Actual Days in Accrual Period (Actual/360) | 33 |
| Accrual Period (30/360) | 30 |

| | |
|------------------------------|----------------|
| <u>Servicing Certificate</u> | |
| Beginning Pool Balance | 980,812,584.37 |
| Beginning PFA | 0.00 |
| Ending Pool Balance | 962,772,346.78 |
| Ending PFA Balance | - |
| Principal Collections | 11,435,939.73 |
| Principal Draws | - |
| Net Principal Collections | 11,435,939.73 |

| | |
|--|--------------|
| Active Loan Count | 21,332 |
| Additional Mortgage Loans - Revolving Period | - |
| Additional Balance Increase Amount | - |
| Net Interest Collections | 3,167,885.65 |
| Net WAC Rate | 4.17925% |
| Substitution Adjustment Amount | 0.00 |
| Excess Spread | 2,412,024.31 |
| Note Rate | 0.73188% |

| <u>Term Notes</u> | <u>Beginning Balance</u> | <u>Ending Balance</u> | <u>Factor</u> | <u>Principal</u> | <u>Interest</u> | <u>Interest Carry Forward Amount</u> | <u>Distributions per \$25,000 denomination factor</u> | | | <u>Percentage Interest</u> | <u>Coupon</u> |
|-------------------|--------------------------|-----------------------|---------------|------------------|-----------------|--------------------------------------|---|-----------------|--------------------------------------|----------------------------|---------------|
| | | | | | | | <u>Principal</u> | <u>Interest</u> | <u>Interest Carry Forward Amount</u> | | |
| Class A-1 | 980,504,795.32 | 962,772,346.78 | 0.7556158 | 17,732,448.54 | 657,810.86 | 0.00 | 347,92538 | 12.90680 | 0.00000 | 100.00% | 0.73188% |

| | | | | | | | | | | |
|--------------|---|---|---|---|------|---|---|---------|---|---|
| Certificates | - | - | - | - | 0.00 | - | - | 0.00000 | - | - |
|--------------|---|---|---|---|------|---|---|---------|---|---|

| <u>Excluded Amounts</u> | <u>Beginning Balance</u> | <u>Ending Balance</u> | <u>Losses</u> | <u>Principal</u> | <u>Interest</u> | <u>Current Draws</u> |
|-------------------------|--------------------------|-----------------------|---------------|------------------|-----------------|----------------------|
| Excluded Amounts | 56,727,224.01 | 58,489,447.59 | 381,972.55 | 1,043,392.61 | 209,416.23 | 2,805,616.19 |

| | |
|--|---------------|
| Beginning Overcollateralization Amount | 307,789.05 |
| Overcollateralization Amount Increase (Decrease) | (307,789.05) |
| Outstanding Overcollateralization Amount | 0.00 |
| Overcollateralization Target Amount | 34,609,861.35 |

| | |
|--|--------------|
| Credit Enhancement Policy Draw Amount | 3,884,484.50 |
| Unreimbursed Draw Amounts | 3,884,484.50 |
| Reimbursement of prior Policy Draw Amounts | 0.00 |

| | <u>Balance</u> | <u>Number of Loans</u> | <u>Percent of Balance</u> | <u>Foreclosure</u> | | <u>Bankruptcy</u> | | <u>REO</u> | |
|----------------------------------|----------------|------------------------|---------------------------|--------------------|----------------|-------------------|----------------|--------------|----------------|
| | | | | <u>Units</u> | <u>Dollars</u> | <u>Units</u> | <u>Dollars</u> | <u>Units</u> | <u>Dollars</u> |
| Delinquent Loans (30-59 Days)* | 21,184,927.46 | 353 | 2.20% | 0 | - | 20 | 1,243,256.78 | 0 | - |
| Delinquent Loans (60-89 Days)* | 13,714,872.48 | 200 | 1.42% | 0 | - | 21 | 945,971.28 | 0 | 0.00 |
| Delinquent Loans (90-119 Days)* | 9,864,422.73 | 139 | 1.02% | 1 | 45,349.68 | 16 | 1,188,095.92 | 0 | 0.00 |
| Delinquent Loans (120-149 Days)* | 9,257,559.78 | 124 | 0.96% | 2 | 241,699.52 | 18 | 1,154,286.50 | 0 | 0.00 |
| Delinquent Loans (150-179 Days)* | 8,184,083.66 | 113 | 0.85% | 0 | - | 10 | 524,145.16 | 0 | 0.00 |
| Delinquent Loans (180 + Days)* | 3,282,515.29 | 46 | 0.34% | 24 | 1,840,487.19 | 32 | 1,894,817.96 | 3 | 284,833.54 |
| REO | 284,833.54 | 3 | 0.03% | | | | | | |
| Bankruptcy | 14,350,550.67 | 279 | 1.49% | | | | | | |
| Foreclosures | 2,127,536.39 | 27 | 0.22% | | | | | | |

*Delinquency Figures Do Not include Bankruptcy, Foreclosure, and REO.

| | <u>Liquidation To-Date</u> | <u>As a % of the Cut-Off Date Principal Balance</u> |
|---|----------------------------|---|
| Beginning Liquidation Loss Amount | 100,305,604.64 | |
| Current Month Liquidation Loss Amount | 6,844,834.42 | |
| Current Month Recovery Amount | 67,254.95 | |
| Net Ending Cumulative Liquidation Loss Amount | 107,083,184.11 | 6.81% |

Liquidation Loss Amount Distributed to Noteholders 2,412,024.31

| | <u>Recovery To-Date</u> |
|---------------------------------------|-------------------------|
| Beginning Net Recovery Amount | 1,141,577.34 |
| Current Month Net Recovery Amount | 67,254.95 |
| Ending Cumulative Net Recovery Amount | <u>1,208,832.29</u> |

| | Special Hazard | Fraud | Bankruptcy |
|---------------------------|----------------|-------|------------|
| Beginning Amount | 0.00 | 0.00 | 0.00 |
| Current Month Loss Amount | 0.00 | 0.00 | 0.00 |
| Ending Amount | 0.00 | 0.00 | 0.00 |

| | |
|----------------------------|------|
| Extraordinary Event Losses | 0.00 |
| Excess Loss Amounts | 0.00 |

Interest Shortfall - Relating to Relief Act Shortfall -

| | |
|-------------------------------------|------|
| Current Month Repurchases - Units | 0 |
| Current Month Repurchases - Dollars | 0.00 |

Loans Repurchased pursuant to Section 3.15 (a) of the Servicing Agreement

| | |
|--|--------------|
| Current Month Loan Modifications - Count | 32 |
| Current Month Loan Modifications - Balance | 1,293,282.84 |

| | |
|---|--------------|
| Active Loan Modifications To Date - Count | 89 |
| Active Loan Modifications To Date - Balance | 3,276,737.77 |
| Total Loan Modifications To Date - Count | 114 |

Capitalized Interest Account

| | |
|--|-------------|
| Beginning Balance | 0.00 |
| Withdraw relating to Collection Period | 0.00 |
| Interest Earned (Zero, Paid to Funding Account) | 0.00 |
| Ending Capitalized Interest Account Balance as of Payment Date | <u>0.00</u> |
| Interest earned for Collection Period | 0.00 |
| Interest withdrawn related to prior Collection Period | 0.00 |

Funding Account

| | |
|--|----------|
| Beginning Funding Account Balance | - |
| Deposit to Funding Account | - |
| Payment for Additional Purchases | - |
| Balance in Pre-Funding Account transfer to Funding Account | - |
| Remaining Balance due to Noteholders | - |
| Ending Funding Account Balance as of Payment Date | <u>-</u> |
| Interest earned for Collection Period | - |
| Interest withdrawn related to prior Collection Period | - |

Prefunding Account

| | |
|--|-------------|
| Beginning Balance | 0.00 |
| Additional Purchases during Revolving Period | 0.00 |
| Balance in Pre-Funding Account transfer to Funding Account | 0.00 |
| Excess of Draws over Principal Collections | 0.00 |
| Total Ending Balance as of Payment Date | <u>0.00</u> |
| Interest earned for Collection Period | 0.00 |
| Interest withdrawn related to prior Collection Period | 0.00 |

Cash Flows Received

| | |
|-------------------------------------|----------------------|
| Principal Collections | 11,435,939.73 |
| Advances | 0.00 |
| Interest Collections | 3,591,410.01 |
| Capital Interest Account withdrawal | 0.00 |
| Reinvestment Income | 0.00 |
| Credit Enhancement Draw Amount | 3,884,484.50 |
| Substitution Adjustment Amount | - |
| Recovery Amounts | 81,570.71 |
| Total Cash Flows Received | <u>18,993,404.95</u> |

Cash Flows Distributed

| | |
|---------------------------------------|---------------|
| Principal Distribution to Noteholders | 17,732,448.54 |
| Interest Distribution | 657,810.86 |

| | |
|--|----------------------|
| Funds sent to Funding Account | - |
| Residual Amount - Certificates | - |
| Servicer Advances - Reimbursement | 82,107.40 |
| GMACM Service Fee | 408,671.91 |
| GMACM Recovery Fee | 14,315.76 |
| Reimbursement of prior Policy Draw Amounts | - |
| Credit Enhancer Fee - FGIC | 98,050.48 |
| Total Cash Flows Distributed | 18,993,404.95 |

Net Cash Flows Remaining 0.00

Trigger Analysis

| | |
|---|-------|
| Rolling 3 Month Delinquency Percentage | 4.45% |
| Rolling 3 Month Delinquency Required Percentage | 4.00% |
| Aggregate Liquidation Percentage | 5.99% |
| Aggregate Liquidation Required Percentage | 2.00% |

Servicing Termination Event Yes

| | |
|---|-------|
| Rolling 3 Month Delinquency Percentage | 4.45% |
| Rolling 3 Month Delinquency Required Percentage | 3.50% |
| Aggregate Liquidation Percentage | 5.99% |
| Aggregate Liquidation Required Percentage | 1.50% |

Servicing Trigger Event Yes

Excess Spread Test

| | |
|-----------------------------------|----------------|
| Excess Spread Amount | (4,432,810.11) |
| Excess Spread Percentage | -5.42% |
| Excess Spread Required Percentage | 2.00% |

Excess Spread Test Satisfied No

| | |
|---|-------|
| Rolling Six Month Annualized Liquidation Loss Amounts Percent | 5.16% |
| Rolling Six Month Annualized Liquidation Loss Amounts Target | 1.50% |

Servicing Default Yes

Step Down Date No

Security Period

| | |
|-----------------------------|-----|
| Revolving Period | No |
| Managed Amortization Period | No |
| Rapid Amortization Period | Yes |

GMACM Home Equity Loan Trust 2006-HE1
GMACM Home Equity Loan-Backed Term Notes, Series 2006-HE1

| | |
|--|----------|
| Cut-Off Period Date | 04/30/09 |
| Determination Date | 05/18/09 |
| Record Date | 05/22/09 |
| Payment Date | 05/26/09 |
| Actual Days in Accrual Period (Actual/360) | 29 |
| Accrual Period (30/360) | 30 |

| | |
|------------------------------|----------------|
| <u>Servicing Certificate</u> | |
| Beginning Pool Balance | 962,772,346.78 |
| Beginning PFA | 0.00 |
| Ending Pool Balance | 944,494,940.29 |
| Ending PFA Balance | - |
| Principal Collections | 11,679,082.74 |
| Principal Draws | - |
| Net Principal Collections | 11,679,082.74 |

Active Loan Count 20,974

Additional Mortgage Loans - Revolving Period -
 Additional Balance Increase Amount -

Net Interest Collections 3,300,213.89

Net WAC Rate 4.17182%
 Substitution Adjustment Amount 0.00

Excess Spread 2,701,757.28

Note Rate 0.64750%

| <u>Term Notes</u> | <u>Beginning</u> | <u>Ending</u> | <u>Factor</u> | <u>Principal</u> | <u>Interest</u> | <u>Interest Carry</u> | <u>Distributions per \$25,000 denomination factor</u> | | | <u>Percentage</u> | <u>Note Rate</u> |
|-------------------|------------------|----------------|---------------|------------------|-----------------|-----------------------|---|------------------|-----------------|-------------------|------------------|
| | <u>Balance</u> | <u>Balance</u> | | | | | <u>Forward Amount</u> | <u>Principal</u> | <u>Interest</u> | | |
| Class A-1 | 962,772,346.78 | 944,494,940.29 | 0.7412710 | 18,277,406.49 | 502,179.38 | 0.00 | 358.61791 | 9.85318 | 0.00000 | 100.00% | 0.64750% |
| Certificates | - | - | - | - | 0.00 | - | - | 0.00000 | - | - | - |

| <u>Excluded Amounts</u> | <u>Beginning</u> | <u>Ending</u> | <u>Losses</u> | <u>Principal</u> | <u>Interest</u> | <u>Current</u> |
|-------------------------|------------------|----------------|---------------|------------------|-----------------|----------------|
| | <u>Balance</u> | <u>Balance</u> | | | | |
| Excluded Amounts | 58,489,447.59 | 61,012,031.84 | 400,855.21 | 1,110,371.95 | 225,768.75 | 3,632,956.20 |

Beginning Overcollateralization Amount 0.00
 Overcollateralization Increase Amount (Decrease) 0.00
 Overcollateralization Amount 0.00
 Overcollateralization Target Amount 34,609,861.35

Credit Enhancement Policy Draw Amount 6,598,323.75
 Unreimbursed Draw Amounts 7,791,220.77
 Reimbursement of prior Policy Draw Amounts 2,701,757.28

| | <u>Balance</u> | <u>Number</u> | <u>Percent</u> | <u>Foreclosure</u> | | <u>Bankruptcy</u> | | <u>REO</u> | |
|----------------------------------|----------------|---------------|----------------|--------------------|-------------------|-------------------|----------------|--------------|----------------|
| | | | | <u>of Loans</u> | <u>of Balance</u> | <u>Units</u> | <u>Dollars</u> | <u>Units</u> | <u>Dollars</u> |
| Delinquent Loans (30-59 Days)* | 20,569,725.16 | 380 | 2.18% | 0 | - | 18 | 829,235.65 | 0 | - |
| Delinquent Loans (60-89 Days)* | 14,144,411.65 | 192 | 1.50% | 0 | - | 19 | 1,458,728.50 | 0 | 0.00 |
| Delinquent Loans (90-119 Days)* | 8,441,053.03 | 123 | 0.89% | 3 | 109,048.98 | 16 | 737,414.94 | 0 | 0.00 |
| Delinquent Loans (120-149 Days)* | 8,817,351.76 | 118 | 0.93% | 2 | 80,326.58 | 20 | 1,204,435.02 | 0 | 0.00 |
| Delinquent Loans (150-179 Days)* | 8,155,653.28 | 102 | 0.86% | 2 | 241,699.52 | 12 | 611,793.42 | 0 | 0.00 |
| Delinquent Loans (180 + Days)* | 4,917,445.27 | 68 | 0.52% | 19 | 1,483,947.68 | 33 | 1,908,873.85 | 4 | 378,601.55 |
| REO | 378,601.55 | 4 | 0.04% | | | | | | |
| Bankruptcy | 14,827,219.82 | 291 | 1.57% | | | | | | |
| Foreclosures | 1,915,022.76 | 26 | 0.20% | | | | | | |

*Delinquency Figures Do Not include Bankruptcy, Foreclosure, and REO.

| | <u>Liquidation to Date</u> | <u>As a % of the Cut-Off</u> |
|---|----------------------------|-------------------------------|
| | | <u>Date Principal Balance</u> |
| Beginning Liquidation Loss Amount | 107,083,184.11 | |
| Current Month Liquidation Loss Amount | 6,811,166.19 | |
| Current Month Recovery Amount | 117,926.43 | |
| Net Ending Cumulative Liquidation Loss Amount | 113,776,423.87 | 7.23% |

Liquidation Loss Amount Distributed to Noteholders 2,701,757.28

| | <u>Recovery to Date</u> |
|-----------------------------------|-------------------------|
| Beginning Recovery Amount | 1,208,832.29 |
| Current Month Recovery Amount | <u>117,926.43</u> |
| Ending Cumulative Recovery Amount | 1,326,758.72 |

| | Special Hazard | Fraud | Bankruptcy |
|---------------------------|----------------|-------|------------|
| Beginning Amount | N/A | N/A | N/A |
| Current Month Loss Amount | N/A | N/A | N/A |
| Ending Amount | N/A | N/A | N/A |

| | |
|----------------------------|-----|
| Extraordinary Event Losses | N/A |
| Excess Loss Amounts | N/A |

| | <u>Distributions per \$25,000</u> | <u>denomination factor</u> |
|---|-----------------------------------|----------------------------|
| Interest Shortfall - Relating to Relief Act Shortfall Class A-1 | - | 0.00000 |

| | |
|-------------------------------------|------|
| Current Month Repurchases - Units | 0 |
| Current Month Repurchases - Dollars | 0.00 |

Loans Repurchased pursuant to Section 3.15 (a) of the Servicing Agreement

| | |
|--|--------------|
| Current Month Loan Modifications - Count | 24 |
| Current Month Loan Modifications - Balance | 1,305,532.32 |

| | |
|---|--------------|
| Active Loan Modifications To Date - Count | 114 |
| Active Loan Modifications To Date - Balance | 4,425,854.90 |
| Total Loan Modifications To Date - Count | 138 |

Capitalized Interest Account

| | |
|--|-------------|
| Beginning Balance | 0.00 |
| Withdraw relating to Collection Period | 0.00 |
| Interest Earned (Zero, Paid to Funding Account) | <u>0.00</u> |
| Ending Capitalized Interest Account Balance as of Payment Date | 0.00 |
| Interest earned for Collection Period | 0.00 |
| Interest withdrawn related to prior Collection Period | 0.00 |

Funding Account

| | |
|--|----------|
| Beginning Funding Account Balance | - |
| Deposit to Funding Account | - |
| Payment for Additional Purchases | - |
| Balance in Pre-Funding Account transfer to Funding Account | - |
| Remaining Balance due to Noteholders | <u>-</u> |
| Ending Funding Account Balance as of Payment Date | - |
| Interest earned for Collection Period | - |
| Interest withdrawn related to prior Collection Period | - |

Prefunding Account

| | |
|--|-------------|
| Beginning Balance | 0.00 |
| Additional Purchases during Revolving Period | 0.00 |
| Balance in Pre-Funding Account transfer to Funding Account | 0.00 |
| Excess of Draws over Principal Collections | <u>0.00</u> |
| Total Ending Balance as of Payment Date | 0.00 |
| Interest earned for Collection Period | 0.00 |
| Interest withdrawn related to prior Collection Period | 0.00 |

Cash Flows Received

| | |
|-------------------------------------|-------------------|
| Principal Collections | 11,679,082.74 |
| Advances | 0.00 |
| Interest Collections | 3,601,791.70 |
| Capital Interest Account withdrawal | 0.00 |
| Reinvestment Income | 0.00 |
| Credit Enhancement Draw Amount | 6,598,323.75 |
| Substitution Adjustment Amount | - |
| Recovery Amounts | <u>187,286.02</u> |
| Total Cash Flows Received | 22,066,484.21 |

Cash Flows Distributed

| | |
|---------------------------------------|---------------|
| Principal Distribution to Noteholders | 18,277,406.49 |
|---------------------------------------|---------------|

| | |
|--|----------------------|
| Interest Distribution | 502,179.38 |
| Funds sent to Funding Account | - |
| Residual Amount - Certificates | - |
| Servicer Advances - Reimbursement | 18,349.10 |
| GMACM Service Fee | 401,155.14 |
| GMACM Recovery Fee | 69,359.59 |
| Reimbursement of prior Policy Draw Amounts | 2,701,757.28 |
| Credit Enhancer Fee - FGIC | 96,277.23 |
| Total Cash Flows Distributed | 22,066,484.21 |

Net Cash Flows Remaining 0.00

Trigger Analysis

Rolling 3 Month Delinquency Percentage 5.40%
Rolling 3 Month Delinquency Required Percentage 4.00%

Aggregate Liquidation Percentage 7.23%
Aggregate Liquidation Required Percentage 2.00%

Servicing Termination Event Yes

Rolling 3 Month Delinquency Percentage 5.40%
Rolling 3 Month Delinquency Required Percentage 3.50%

Aggregate Liquidation Percentage 7.23%
Aggregate Liquidation Required Percentage 1.50%

Servicing Trigger Event Yes

Excess Spread Test

Excess Spread (net of Liquidation Loss Amounts) (4,109,408.91)
Excess Spread Percentage -5.12%
Excess Spread Required Percentage 2.00%

Excess Spread Test Satisfied No

Rolling Six Month Annualized Liquidation Loss Amounts Percent 5.70%
Rolling Six Month Annualized Liquidation Loss Amounts Target 1.50%

Servicing Default Yes

Step Down Date No

Security Period

Revolving Period No

Managed Amortization Period No

Rapid Amortization Period Yes

GMACM Home Equity Loan Trust 2006-HE1
GMACM Home Equity Loan-Backed Term Notes, Series 2006-HE1

| | |
|--|----------|
| Cut-Off Period Date | 05/31/09 |
| Determination Date | 06/18/09 |
| Record Date | 06/24/09 |
| Payment Date | 06/25/09 |
| Actual Days in Accrual Period (Actual/360) | 30 |
| Accrual Period (30/360) | 30 |

Servicing Certificate

| | |
|---------------------------|----------------|
| Beginning Pool Balance | 944,494,940.29 |
| Beginning PFA | 0.00 |
| Ending Pool Balance | 926,970,829.84 |
| Ending PFA Balance | - |
| Principal Collections | 10,185,808.93 |
| Principal Draws | - |
| Net Principal Collections | 10,185,808.93 |

Active Loan Count 20,657

Additional Mortgage Loans - Revolving Period -
 Additional Balance Increase Amount -

Net Interest Collections 3,056,816.50

Net WAC Rate 4.16177%
 Substitution Adjustment Amount 0.00

Excess Spread 2,554,069.72

Note Rate 0.51875%

| <u>Term Notes</u> | <u>Beginning Balance</u> | <u>Ending Balance</u> | <u>Factor</u> | <u>Principal</u> | <u>Interest</u> | <u>Interest Carry Forward Amount</u> | <u>Distributions per \$25,000 denomination factor</u> | | | | <u>Note Rate</u> |
|-------------------|--------------------------|-----------------------|---------------|------------------|-----------------|--------------------------------------|---|-----------------|--------------------------------------|-------------------|------------------|
| | | | | | | | <u>Principal</u> | <u>Interest</u> | <u>Interest Carry Forward Amount</u> | <u>Percentage</u> | |
| Class A-1 | 944,494,940.29 | 926,970,829.83 | 0.7275175 | 17,524,110.46 | 408,297.29 | 0.00 | 343.83762 | 8.01113 | 0.00000 | 100.00% | 0.51875% |
| Certificates | - | - | - | - | 0.00 | - | - | 0.00000 | - | - | - |

Excluded Amounts

| | <u>Beginning Balance</u> | <u>Ending Balance</u> | <u>Losses</u> | <u>Principal</u> | <u>Interest</u> | <u>Current Draws</u> |
|------------------|--------------------------|-----------------------|---------------|------------------|-----------------|----------------------|
| Excluded Amounts | 61,012,031.84 | 62,016,398.86 | 474,036.09 | 1,132,014.09 | 224,380.53 | 2,136,381.12 |

Beginning Overcollateralization Amount 0.00
 Overcollateralization Increase Amount (Decrease) 0.00
 Overcollateralization Amount 0.00
 Overcollateralization Target Amount 34,609,861.35

Credit Enhancement Policy Draw Amount 7,338,301.52
 Unreimbursed Draw Amounts 12,596,264.75
 Reimbursement of prior Policy Draw Amounts 2,554,069.72

| | <u>Balance</u> | <u>Number of Loans</u> | <u>Percent of Balance</u> | <u>Foreclosure</u> | | <u>Bankruptcy</u> | | <u>REO</u> | |
|----------------------------------|----------------|------------------------|---------------------------|--------------------|----------------|-------------------|----------------|--------------|----------------|
| | | | | <u>Units</u> | <u>Dollars</u> | <u>Units</u> | <u>Dollars</u> | <u>Units</u> | <u>Dollars</u> |
| Delinquent Loans (30-59 Days)* | 21,389,248.10 | 402 | 2.31% | 0 | - | 19 | 1,043,715.83 | 0 | - |
| Delinquent Loans (60-89 Days)* | 12,531,880.93 | 229 | 1.35% | 0 | - | 12 | 480,333.62 | 0 | 0.00 |
| Delinquent Loans (90-119 Days)* | 9,531,651.28 | 124 | 1.03% | 3 | 651,915.38 | 19 | 1,408,149.99 | 0 | 0.00 |
| Delinquent Loans (120-149 Days)* | 7,275,813.83 | 105 | 0.78% | 3 | 109,048.98 | 12 | 547,462.76 | 0 | 0.00 |
| Delinquent Loans (150-179 Days)* | 8,054,371.23 | 105 | 0.87% | 2 | 80,326.58 | 20 | 1,232,784.01 | 0 | 0.00 |
| Delinquent Loans (180 + Days)* | 6,438,775.16 | 80 | 0.69% | 20 | 1,725,516.35 | 31 | 1,607,426.34 | 2 | 122,849.88 |
| REO | 122,849.88 | 2 | 0.01% | | | | | | |
| Bankruptcy | 14,926,624.93 | 295 | 1.61% | | | | | | |
| Foreclosures | 2,580,921.70 | 29 | 0.28% | | | | | | |

*Delinquency Figures Do Not include Bankruptcy, Foreclosure, and REO.

| | <u>Liquidation to Date</u> | <u>As a % of the Cut-Off Date Principal Balance</u> |
|---|----------------------------|---|
| Beginning Liquidation Loss Amount | 113,776,423.87 | |
| Current Month Liquidation Loss Amount | 7,525,911.95 | |
| Current Month Recovery Amount | 52,271.04 | |
| Net Ending Cumulative Liquidation Loss Amount | 121,250,064.79 | 7.71% |

Liquidation Loss Amount Distributed to Noteholders 2,554,069.72

| | <u>Recovery to Date</u> |
|-----------------------------------|-------------------------|
| Beginning Recovery Amount | 1,326,758.72 |
| Current Month Recovery Amount | <u>52,271.04</u> |
| Ending Cumulative Recovery Amount | 1,379,029.76 |

| | Special Hazard | Fraud | Bankruptcy |
|---------------------------|----------------|-------|------------|
| Beginning Amount | N/A | N/A | N/A |
| Current Month Loss Amount | N/A | N/A | N/A |
| Ending Amount | N/A | N/A | N/A |

| | |
|----------------------------|-----|
| Extraordinary Event Losses | N/A |
| Excess Loss Amounts | N/A |

| | <u>Distributions per \$25,000</u> | <u>denomination factor</u> |
|---|-----------------------------------|----------------------------|
| Interest Shortfall - Relating to Relief Act Shortfall Class A-1 | - | 0.00000 |

| | |
|-------------------------------------|------|
| Current Month Repurchases - Units | 0 |
| Current Month Repurchases - Dollars | 0.00 |

Loans Repurchased pursuant to Section 3.15 (a) of the Servicing Agreement

| | |
|--|--------------|
| Current Month Loan Modifications - Count | 37 |
| Current Month Loan Modifications - Balance | 2,261,960.13 |

| | |
|---|--------------|
| Active Loan Modifications To Date - Count | 148 |
| Active Loan Modifications To Date - Balance | 6,592,574.60 |
| Total Loan Modifications To Date - Count | 175 |

Capitalized Interest Account

| | |
|--|-------------|
| Beginning Balance | 0.00 |
| Withdraw relating to Collection Period | 0.00 |
| Interest Earned (Zero, Paid to Funding Account) | <u>0.00</u> |
| Ending Capitalized Interest Account Balance as of Payment Date | 0.00 |
| Interest earned for Collection Period | 0.00 |
| Interest withdrawn related to prior Collection Period | 0.00 |

Funding Account

| | |
|--|----------|
| Beginning Funding Account Balance | - |
| Deposit to Funding Account | - |
| Payment for Additional Purchases | - |
| Balance in Pre-Funding Account transfer to Funding Account | - |
| Remaining Balance due to Noteholders | <u>-</u> |
| Ending Funding Account Balance as of Payment Date | - |
| Interest earned for Collection Period | - |
| Interest withdrawn related to prior Collection Period | - |

Prefunding Account

| | |
|--|-------------|
| Beginning Balance | 0.00 |
| Additional Purchases during Revolving Period | 0.00 |
| Balance in Pre-Funding Account transfer to Funding Account | 0.00 |
| Excess of Draws over Principal Collections | <u>0.00</u> |
| Total Ending Balance as of Payment Date | 0.00 |
| Interest earned for Collection Period | 0.00 |
| Interest withdrawn related to prior Collection Period | 0.00 |

Cash Flows Received

| | |
|-------------------------------------|------------------|
| Principal Collections | 10,185,808.93 |
| Advances | 0.00 |
| Interest Collections | 3,435,556.74 |
| Capital Interest Account withdrawal | 0.00 |
| Reinvestment Income | 0.00 |
| Credit Enhancement Draw Amount | 7,338,301.52 |
| Substitution Adjustment Amount | - |
| Recovery Amounts | <u>78,075.80</u> |
| Total Cash Flows Received | 21,037,742.99 |

Cash Flows Distributed

| | |
|---------------------------------------|---------------|
| Principal Distribution to Noteholders | 17,524,110.46 |
|---------------------------------------|---------------|

| | |
|--|----------------------|
| Interest Distribution | 408,297.29 |
| Funds sent to Funding Account | - |
| Residual Amount - Certificates | - |
| Servicer Advances - Reimbursement | 37,471.72 |
| GMACM Service Fee | 393,539.56 |
| GMACM Recovery Fee | 25,804.76 |
| Reimbursement of prior Policy Draw Amounts | 2,554,069.72 |
| Credit Enhancer Fee - FGIC | 94,449.49 |
| Total Cash Flows Distributed | 21,037,742.99 |

Net Cash Flows Remaining 0.00

Trigger Analysis

Rolling 3 Month Delinquency Percentage 5.43%
Rolling 3 Month Delinquency Required Percentage 4.00%

Aggregate Liquidation Percentage 7.71%
Aggregate Liquidation Required Percentage 2.00%

Servicing Termination Event Yes

Rolling 3 Month Delinquency Percentage 5.43%
Rolling 3 Month Delinquency Required Percentage 3.50%

Aggregate Liquidation Percentage 7.71%
Aggregate Liquidation Required Percentage 1.50%

Servicing Trigger Event Yes

Excess Spread Test

Excess Spread (net of Liquidation Loss Amounts) (4,971,842.23)
Excess Spread Percentage -6.32%
Excess Spread Required Percentage 2.00%

Excess Spread Test Satisfied No

Rolling Six Month Annualized Liquidation Loss Amounts Percent 6.05%
Rolling Six Month Annualized Liquidation Loss Amounts Target 1.50%

Servicing Default Yes

Step Down Date No

Security Period

Revolving Period No

Managed Amortization Period No

Rapid Amortization Period Yes

GMACM Home Equity Loan Trust 2006-HE1
GMACM Home Equity Loan-Backed Term Notes, Series 2006-HE1

2039504.3
1794609

| | |
|--|----------------|
| Cut-Off Period Date | 06/30/09 |
| Determination Date | 07/20/09 |
| Record Date | 07/24/09 |
| Payment Date | 07/27/09 |
| Actual Days in Accrual Period (Actual/360) | 32 |
| Accrual Period (30/360) | 30 |
| Service Certificate | |
| Beginning Pool Balance | 926,970,829.84 |
| Beginning PTA | 0.00 |
| Ending Pool Balance | 908,172,785.07 |
| Ending PTA Balance | 12,043,818.77 |
| Principal Collections | 12,043,818.77 |
| Principal Draws | 12,043,818.77 |
| Net Principal Collections | |
| Active Loan Count | 20,288 |
| Additional Mortgage Loans - Revolving Period | - |
| Additional Balance Increase Amount | - |
| Net Interest Collections | 3,199,823.95 |
| Net WAC Rate | 4.15593% |
| Substitution Adjustment Amount | 0.00 |
| Excess Spread | 2,674,570.45 |
| Note Rate | 0.52375% |

| | | | | | | | | | | | |
|-------------------|-------------------|----------------|-----------|---------------|------------|-------------------------------|--|----------|-------------------------------|------------|-----------|
| Term Notes | Beginning Balance | Ending Balance | Factor | Principal | Interest | Interest Carry Forward Amount | Distributions per \$25,000 Accumulation Factor | | Interest Carry Forward Amount | Percentage | Note Rate |
| Class A-1 | 926,970,829.84 | 908,172,785.07 | 0.7127642 | 18,798,044.77 | 431,556.42 | 0.00 | Principal | Interest | 0.00000 | 100.00% | 0.52375% |
| | | | | | | | 368,833.27 | 8.46750 | | | |

| | | | | | | | | | | | |
|---------------------|-------------------|----------------|--------|-----------|----------|-------------------------------|-----------|----------|---------|--|--|
| Certificates | Beginning Balance | Ending Balance | Factor | Principal | Interest | Interest Carry Forward Amount | Principal | Interest | 0.00000 | | |
| | | | | | | 0.00 | | | | | |

| | | | | | | |
|--|-------------------|----------------|------------|--------------|------------|---------------|
| Excluded Amounts | Beginning Balance | Ending Balance | Losses | Principal | Interest | Current Draws |
| Excluded Amounts | 62,016,398.86 | 63,145,572.41 | 451,872.66 | 1,257,630.77 | 240,383.20 | 2,386,804.32 |
| Beginning Overcollateralization Amount | 0.00 | | | | | |
| Overcollateralization Increase Amount (Decrease) | 0.00 | | | | | |
| Overcollateralization Amount | 0.00 | | | | | |
| Overcollateralization Target Amount | 34,609,861.35 | | | | | |
| Credit Enhancement Policy Draw Amount | 6,754,226.00 | | | | | |
| Unreimbursed Draw Amounts | 16,711,811.03 | | | | | |
| Reimbursement of prior Policy Draw Amounts | 2,674,570.45 | | | | | |

| | | | | | | | | | |
|----------------------------------|---------------|-----------------|--------------------|-------------|--------------|------------|--------------|-------|------------|
| | Balance | Number of Loans | Percent of Balance | Foreclosure | | Bankruptcy | | REO | |
| Delinquent Loans (30-59 Days)* | 20,305,419.81 | 401 | 2.24% | Units | Dollars | Units | Dollars | Units | Dollars |
| Delinquent Loans (60-89 Days)* | 13,243,780.52 | 228 | 1.46% | 0 | - | 17 | 884,566.74 | 0 | 0.00 |
| Delinquent Loans (90-119 Days)* | 8,322,823.24 | 141 | 0.92% | 2 | 66,914.36 | 11 | 631,511.17 | 0 | 0.00 |
| Delinquent Loans (120-149 Days)* | 7,689,772.11 | 102 | 0.85% | 2 | 451,915.38 | 16 | 1,599,886.94 | 0 | 0.00 |
| Delinquent Loans (150-179 Days)* | 6,165,701.78 | 96 | 0.68% | 1 | 29,809.35 | 14 | 871,694.24 | 0 | 0.00 |
| Delinquent Loans (180+ Days)* | 7,853,994.65 | 105 | 0.86% | 16 | 1,447,745.27 | 24 | 1,977,329.56 | 3 | 157,550.25 |
| REO | 157,550.25 | 3 | 0.02% | | | | | | |
| Bankruptcy | 16,847,337.50 | 309 | 1.77% | | | | | | |
| Foreclosures | 1,996,384.36 | 21 | 0.22% | | | | | | |

*Delinquency Figures Do Not include Bankruptcy, Foreclosure, and REO

| | | |
|--|----------------------------|-----------------------------------|
| | <u>Liquidation to Date</u> | <u>As a % of the Cut-Off Date</u> |
| | Principal Balance | |
| Beginning Liquidation Loss Amount | 121,250,664.79 | |
| Current Month Liquidation Loss Amount | 6,927,760.13 | |
| Current Month Recovery Amount | 51,800.38 | |
| Net Ending Cumulative Liquidation Loss Amount | 128,126,024.54 | 8.15% |
| Liquidation Loss Amount Distributed to Noteholders | 2,674,570.45 | |

| | | |
|-----------------------------------|-------------------------|--|
| | <u>Recovers to Date</u> | |
| Beginning Recovery Amount | 1,379,829.76 | |
| Current Month Recovery Amount | 51,800.38 | |
| Ending Cumulative Recovery Amount | 1,430,830.14 | |

| | | | |
|---------------------------|----------------|-------|------------|
| | Special Hazard | Fraud | Bankruptcy |
| Beginning Amount | N/A | N/A | N/A |
| Current Month Loss Amount | N/A | N/A | N/A |
| Ending Amount | N/A | N/A | N/A |

| | |
|----------------------------|-----|
| Extraordinary Event Losses | N/A |
| Excess Loss Amounts | N/A |

| | |
|---|-----------------------------------|
| | <u>Distributions per \$25,000</u> |
| Interest Shortfall - Relating to Relief Act Shortfall | <u>Accumulation Factor</u> |
| Class A-1 | 0.00000 |

| | |
|-------------------------------------|------|
| Current Month Repurchases - Units | 0 |
| Current Month Repurchases - Dollars | 0.00 |

Loans Repurchased pursuant to Section 3.13 of the Servicing Agreement

| | |
|---|--------------|
| Current Month Loan Modifications - Count | 40 |
| Current Month Loan Modifications - Balance | 2,617,666.94 |
| Active Loan Modifications To Date - Count | 171 |
| Active Loan Modifications To Date - Balance | 8,254,554.33 |
| Total Loan Modifications To Date - Count | 215 |

| | |
|--|------|
| Capitalized Interest Account | |
| Beginning Balance | 0.00 |
| Withdraw relating to Collection Period | 0.00 |
| Interest Earned (Zero, Paid to Funding Account) | 0.00 |
| Ending Capitalized Interest Account Balance as of Payment Date | 0.00 |
| Interest earned for Collection Period | 0.00 |
| Interest withdrawn related to prior Collection Period | 0.00 |

| | |
|--|---|
| Ending Account | |
| Beginning Funding Account Balance | - |
| Deposit to Funding Account | - |
| Payment for Additional Purchases | - |
| Balance in Pre-Funding Account transfer to Funding Account | - |
| Remaining Balance due to Noteholders | - |
| Ending Funding Account Balance as of Payment Date | - |
| Interest earned for Collection Period | - |
| Interest withdrawn related to prior Collection Period | - |

| | |
|---|----------------|
| Pre-funding Account | |
| Beginning Balance | 0.00 |
| Additional Purchases during Revolving Period | 0.00 |
| Balance in Pre-Funding Account transfer to Funding Account | 0.00 |
| Excess of Draws over Principal Collections | 0.00 |
| Total Ending Balance as of Payment Date | 0.00 |
| Interest earned for Collection Period | 0.00 |
| Interest withdrawn related to prior Collection Period | 0.00 |
| Cash Flows Received | |
| Principal Collections | 12,043,818.77 |
| Advances | 0.00 |
| Interest Collections | 3,544,362.01 |
| Capital Interest Account withdrawal | 0.00 |
| Reinvestment Income | 0.00 |
| Credit Enhancement Draw Amount | 6,754,226.00 |
| Substitution Adjustment Amount | - |
| Recovery Amounts | 91,446.94 |
| Total Cash Flows Received | 22,433,853.72 |
| Cash Flows Distributed | |
| Principal Distribution to Noteholders | 18,799,044.77 |
| Interest Distribution | 431,556.42 |
| Funds sent to Funding Account | - |
| Residual Amount - Certificates | - |
| Servicer Advances - Reimbursement | 11,100.60 |
| GMACM Service Fee | 386,237.85 |
| GMACM Recovery Fee | 29,646.56 |
| Reimbursement of prior Policy Draw Amounts | 2,674,570.45 |
| Credit Enhancer Fee - FGI ¹ | 92,697.08 |
| Total Cash Flows Distributed | 22,433,853.72 |
| Net Cash Flows Remaining | 0.00 |
| Trigger Analysis | |
| Rolling 3 Month Delinquency Percentage | 5.50% |
| Rolling 3 Month Delinquency Required Percentage | 4.00% |
| Aggregate Liquidation Percentage | 8.15% |
| Aggregate Liquidation Required Percentage | 2.00% |
| Servicing Termination Event | Yes |
| Rolling 3 Month Delinquency Percentage | 5.50% |
| Rolling 3 Month Delinquency Required Percentage | 3.50% |
| Aggregate Liquidation Percentage | 8.15% |
| Aggregate Liquidation Required Percentage | 1.50% |
| Servicing Trigger Event | Yes |
| Excess Spread Test | |
| Excess Spread (net of Liquidation Loss Amounts) | (4,253,189.68) |
| Excess Spread Percentage | -5.51% |
| Excess Spread Required Percentage | 2.00% |
| Excess Spread Test Satisfied | No |
| Rolling Six Month Annualized Liquidation Loss Amounts Percent | 6.15% |
| Rolling Six Month Annualized Liquidation Loss Amounts Target | 1.50% |
| Servicing Default | Yes |
| Step Down Date | No |
| Security Period | |
| Revolving Period | No |
| Managed Amortization Period | No |
| Rapid Amortization Period | Yes |

GMACM Home Equity Loan Trust 2006-HE1
GMACM Home Equity Loan-Backed Term Notes, Series 2006-HE1

| | |
|--|----------|
| Cut-Off Period Date | 07/31/09 |
| Determination Date | 08/18/09 |
| Record Date | 08/24/09 |
| Payment Date | 08/25/09 |
| Actual Days in Accrual Period (Actual/360) | 29 |
| Accrual Period (30/360) | 30 |

| | |
|------------------------------|----------------|
| <u>Servicing Certificate</u> | |
| Beginning Pool Balance | 908,172,785.07 |
| Beginning PFA | 0.00 |
| Ending Pool Balance | 890,518,746.87 |
| Ending PFA Balance | - |
| Principal Collections | 11,425,959.67 |
| Principal Draws | - |
| Net Principal Collections | 11,425,959.67 |

Active Loan Count 19,957

Additional Mortgage Loans - Revolving Period -
 Additional Balance Increase Amount -

Net Interest Collections 3,095,418.90

Net WAC Rate 4.14159%
 Substitution Adjustment Amount 0.00

Excess Spread 2,642,467.72

Note Rate 0.49500%

| <u>Term Notes</u> | <u>Beginning Balance</u> | <u>Ending Balance</u> | <u>Factor</u> | <u>Principal</u> | <u>Interest</u> | <u>Interest Carry Forward Amount</u> | <u>Distributions per \$25,000 denomination factor</u> | | | <u>Percentage Interest</u> | <u>Note Rate</u> |
|-------------------|--------------------------|-----------------------|---------------|------------------|-----------------|--------------------------------------|---|-----------------|--------------------------------------|----------------------------|------------------|
| | | | | | | | <u>Principal</u> | <u>Interest</u> | <u>Interest Carry Forward Amount</u> | | |
| Class A-1 | 908,172,785.07 | 890,518,746.87 | 0.69898087 | 17,654,038.20 | 362,133.90 | 0.00 | 346,38691 | 7.10537 | 0.00000 | 100.00% | 0.49500% |
| Certificates | - | - | - | - | 0.00 | - | - | 0.00000 | - | - | - |

| <u>Excluded Amounts</u> | <u>Beginning Balance</u> | <u>Ending Balance</u> | <u>Losses</u> | <u>Principal</u> | <u>Interest</u> | <u>Current Draws</u> |
|-------------------------|--------------------------|-----------------------|---------------|------------------|-----------------|----------------------|
| Excluded Amounts | 63,145,572.41 | 64,105,350.75 | 433,040.49 | 1,227,491.47 | 242,437.20 | 2,187,269.81 |

Beginning Overcollateralization Amount 0.00
 Overcollateralization Increase Amount (Decrease) 0.00
 Overcollateralization Amount 0.00
 Overcollateralization Target Amount 34,609,861.35

Credit Enhancement Policy Draw Amount 6,228,078.52
 Unreimbursed Draw Amounts 20,340,574.93
 Reimbursement of prior Policy Draw Amounts 2,642,467.72

| | <u>Balance</u> | <u>Number of Loans</u> | <u>Percent of Balance</u> | <u>Foreclosure</u> | | <u>Bankruptcy</u> | | <u>REO</u> | |
|----------------------------------|----------------|------------------------|---------------------------|--------------------|----------------|-------------------|----------------|--------------|----------------|
| | | | | <u>Units</u> | <u>Dollars</u> | <u>Units</u> | <u>Dollars</u> | <u>Units</u> | <u>Dollars</u> |
| Delinquent Loans (30-59 Days)* | 18,464,639.08 | 332 | 2.07% | 0 | - | 12 | 706,276.66 | 0 | - |
| Delinquent Loans (60-89 Days)* | 11,017,996.65 | 211 | 1.24% | 0 | - | 18 | 963,373.34 | 0 | 0.00 |
| Delinquent Loans (90-119 Days)* | 7,585,340.55 | 133 | 0.85% | 2 | 264,727.25 | 16 | 911,880.95 | 0 | 0.00 |
| Delinquent Loans (120-149 Days)* | 7,018,937.35 | 116 | 0.79% | 3 | 191,913.51 | 9 | 497,285.45 | 0 | 0.00 |
| Delinquent Loans (150-179 Days)* | 6,279,294.01 | 85 | 0.71% | 1 | 320,000.00 | 19 | 1,805,328.04 | 0 | 0.00 |
| Delinquent Loans (180 + Days)* | 7,472,005.71 | 104 | 0.84% | 18 | 1,657,482.62 | 34 | 2,226,748.16 | 2 | 130,673.18 |
| REO | 130,673.18 | 2 | 0.01% | | | | | | |
| Bankruptcy | 16,213,005.51 | 302 | 1.82% | | | | | | |
| Foreclosures | 2,434,123.38 | 24 | 0.27% | | | | | | |

*Delinquency Figures Do Not include Bankruptcy, Foreclosure, and REO.

| | <u>Liquidation to Date</u> | <u>As a % of the Cut-Off Date Principal Balance</u> |
|---|----------------------------|---|
| Beginning Liquidation Loss Amount | 128,126,024.54 | |
| Current Month Liquidation Loss Amount | 6,376,061.53 | |
| Current Month Recovery Amount | 57,902.94 | |
| Net Ending Cumulative Liquidation Loss Amount | 134,444,183.14 | 8.55% |

Liquidation Loss Amount Distributed to Noteholders 2,642,467.72

| | <u>Recovery to Date</u> |
|-----------------------------------|-------------------------|
| Beginning Recovery Amount | 1,430,830.14 |
| Current Month Recovery Amount | <u>57,902.94</u> |
| Ending Cumulative Recovery Amount | 1,488,733.08 |

| | Special Hazard | Fraud | Bankruptcy |
|---------------------------|----------------|-------|------------|
| Beginning Amount | N/A | N/A | N/A |
| Current Month Loss Amount | N/A | N/A | N/A |
| Ending Amount | N/A | N/A | N/A |

| | |
|----------------------------|-----|
| Extraordinary Event Losses | N/A |
| Excess Loss Amounts | N/A |

| | <u>Distributions per \$25,000</u> | <u>denomination factor</u> |
|---|-----------------------------------|----------------------------|
| Interest Shortfall - Relating to Relief Act Shortfall Class A-1 | - | 0.00000 |

| | |
|-------------------------------------|------|
| Current Month Repurchases - Units | 0 |
| Current Month Repurchases - Dollars | 0.00 |

Loans Repurchased pursuant to Section 3.15 (a) of the Servicing Agreement

| | |
|--|--------------|
| Current Month Loan Modifications - Count | 43 |
| Current Month Loan Modifications - Balance | 2,651,658.50 |

| | |
|---|---------------|
| Active Loan Modifications To Date - Count | 208 |
| Active Loan Modifications To Date - Balance | 10,504,625.68 |
| Total Loan Modifications To Date - Count | 258 |

Capitalized Interest Account

| | |
|--|-------------|
| Beginning Balance | 0.00 |
| Withdraw relating to Collection Period | 0.00 |
| Interest Earned (Zero, Paid to Funding Account) | <u>0.00</u> |
| Ending Capitalized Interest Account Balance as of Payment Date | 0.00 |
| Interest earned for Collection Period | 0.00 |
| Interest withdrawn related to prior Collection Period | 0.00 |

Funding Account

| | |
|--|----------|
| Beginning Funding Account Balance | - |
| Deposit to Funding Account | - |
| Payment for Additional Purchases | - |
| Balance in Pre-Funding Account transfer to Funding Account | - |
| Remaining Balance due to Noteholders | <u>-</u> |
| Ending Funding Account Balance as of Payment Date | - |
| Interest earned for Collection Period | - |
| Interest withdrawn related to prior Collection Period | - |

Prefunding Account

| | |
|--|-------------|
| Beginning Balance | 0.00 |
| Additional Purchases during Revolving Period | 0.00 |
| Balance in Pre-Funding Account transfer to Funding Account | 0.00 |
| Excess of Draws over Principal Collections | <u>0.00</u> |
| Total Ending Balance as of Payment Date | 0.00 |
| Interest earned for Collection Period | 0.00 |
| Interest withdrawn related to prior Collection Period | 0.00 |

Cash Flows Received

| | |
|-------------------------------------|------------------|
| Principal Collections | 11,425,959.67 |
| Advances | 0.00 |
| Interest Collections | 3,426,897.43 |
| Capital Interest Account withdrawal | 0.00 |
| Reinvestment Income | 0.00 |
| Credit Enhancement Draw Amount | 6,228,078.52 |
| Substitution Adjustment Amount | - |
| Recovery Amounts | <u>91,323.49</u> |
| Total Cash Flows Received | 21,172,259.11 |

Cash Flows Distributed

| | |
|---------------------------------------|---------------|
| Principal Distribution to Noteholders | 17,654,038.20 |
|---------------------------------------|---------------|

| | |
|--|----------------------|
| Interest Distribution | 362,133.90 |
| Funds sent to Funding Account | - |
| Residual Amount - Certificates | - |
| Servicer Advances - Reimbursement | 10,976.14 |
| GMACM Service Fee | 378,405.33 |
| GMACM Recovery Fee | 33,420.55 |
| Reimbursement of prior Policy Draw Amounts | 2,642,467.72 |
| Credit Enhancer Fee - FGIC | 90,817.28 |
| Total Cash Flows Distributed | 21,172,259.11 |

Net Cash Flows Remaining 0.00

Trigger Analysis

| | |
|---|-------|
| Rolling 3 Month Delinquency Percentage | 5.45% |
| Rolling 3 Month Delinquency Required Percentage | 4.00% |
| Aggregate Liquidation Percentage | 8.55% |
| Aggregate Liquidation Required Percentage | 2.00% |

Servicing Termination Event Yes

| | |
|---|-------|
| Rolling 3 Month Delinquency Percentage | 5.45% |
| Rolling 3 Month Delinquency Required Percentage | 3.50% |

| | |
|---|-------|
| Aggregate Liquidation Percentage | 8.55% |
| Aggregate Liquidation Required Percentage | 1.50% |

Servicing Trigger Event Yes

Excess Spread Test

| | |
|---|----------------|
| Excess Spread (net of Liquidation Loss Amounts) | (3,733,593.82) |
| Excess Spread Percentage | -4.93% |
| Excess Spread Required Percentage | 2.00% |

Excess Spread Test Satisfied No

| | |
|---|-------|
| Rolling Six Month Annualized Liquidation Loss Amounts Percent | 6.28% |
| Rolling Six Month Annualized Liquidation Loss Amounts Target | 1.50% |

Servicing Default Yes

Step Down Date No

Security Period

| | |
|-----------------------------|-----|
| Revolving Period | No |
| Managed Amortization Period | No |
| Rapid Amortization Period | Yes |

GMACM Home Equity Loan Trust 2006-HE1
GMACM Home Equity Loan-Backed Term Notes, Series 2006-HE1

20/39/4.3
179480

| | |
|--|----------|
| Cut-Off Period Date | 08/31/09 |
| Determination Date | 09/18/09 |
| Record Date | 09/24/09 |
| Payment Date | 09/25/09 |
| Actual Days in Accrual Period (Actual/360) | 31 |
| Accrual Period (30/360) | 30 |

Service Certificate

| | |
|---------------------------|----------------|
| Beginning Pool Balance | 890,518,746.87 |
| Beginning PFA | 0.00 |
| Ending Pool Balance | 873,714,164.70 |
| Ending PFA Balance | - |
| Principal Collections | 9,786,385.91 |
| Principal Draws | - |
| Net Principal Collections | 9,786,385.91 |

| | |
|--|--------------|
| Active Loan Count | 19,657 |
| Additional Mortgage Loans - Revolving Period | - |
| Additional Balance Increase Amount | - |
| Net Interest Collections | 2,941,575.13 |
| Net WAC Rate | 4.13021% |
| Substitution Adjustment Amount | 0.00 |
| Escrow Spread | 2,487,793.25 |
| Note Rate | 0.47563% |

| | | | | | | | | | | | |
|-------------------|---|-----------------------|---------------|------------------|-----------------|--------------------------------------|------------------|-----------------|--------------------------------------|-------------------|------------------|
| | <u>Distributions per \$25,000 denomination factor</u> | | | | | | | | | | |
| Term Notes | <u>Beginning Balance</u> | <u>Ending Balance</u> | <u>Factor</u> | <u>Principal</u> | <u>Interest</u> | <u>Interest Carry Forward Amount</u> | <u>Principal</u> | <u>Interest</u> | <u>Interest Carry Forward Amount</u> | <u>Percentage</u> | <u>Note Rate</u> |
| Class A-1 | 890,518,746.87 | 873,714,164.70 | 0.6857199 | 16,804,582.17 | 364,730.01 | 0.00 | 329,71987 | 7,15631 | 0.00000 | 100.00% | 0.47563% |

| | | | | | | | | | | | |
|---------------------|---|---|---|---|------|---|---|---------|---|---|---|
| Certificates | - | - | - | - | 0.00 | - | - | 0.00000 | - | - | - |
|---------------------|---|---|---|---|------|---|---|---------|---|---|---|

| | | | | | | |
|-------------------------|--------------------------|-----------------------|--------------|------------------|-----------------|----------------------|
| Excluded Amounts | <u>Beginning Balance</u> | <u>Ending Balance</u> | <u>Loans</u> | <u>Principal</u> | <u>Interest</u> | <u>Current Draws</u> |
| Excluded Amounts | 64,105,350.75 | 64,815,587.82 | 505,215.57 | 1,209,703.49 | 238,987.64 | 1,919,940.56 |

| | |
|--|---------------|
| Beginning Overcollateralization Amount | 0.00 |
| Overcollateralization Increase Amount (Decrease) | 0.00 |
| Overcollateralization Amount | 0.00 |
| Overcollateralization Target Amount | 34,609,861.35 |

| | |
|--|---------------|
| Credit Enhancement Policy Draw Amount | 7,018,196.26 |
| Unreimbursed Draw Amounts | 24,927,123.51 |
| Reimbursement of prior Policy Draw Amounts | 2,487,793.25 |

| | | | | | | |
|----------------------------------|----------------|------------------------|---------------------------|--------------------|-------------------|--------------|
| | <u>Balance</u> | <u>Number of Loans</u> | <u>Percent of Balance</u> | <u>Foreclosure</u> | <u>Bankruptcy</u> | <u>RFD</u> |
| Delinquent Loans (30-59 Days)* | 21,241,600.51 | 365 | 2.43% | 0 | 22 | 1,240,337.81 |
| Delinquent Loans (60-89 Days)* | 12,775,897.88 | 207 | 1.46% | 0 | 12 | 378,589.25 |
| Delinquent Loans (90-119 Days)* | 7,869,823.22 | 143 | 0.90% | 2 | 62,232.81 | 0 |
| Delinquent Loans (120-149 Days)* | 5,749,783.79 | 104 | 0.66% | 1 | 21,321.15 | 0 |
| Delinquent Loans (150-179 Days)* | 5,031,202.30 | 94 | 0.58% | 3 | 191,913.51 | 12 |
| Delinquent Loans (180+ Days)* | 8,438,811.39 | 105 | 0.97% | 18 | 3,248,707.45 | 38 |
| REO | 150,757.78 | 3 | 0.02% | - | - | 150,757.78 |
| Bankruptcy | 16,669,567.53 | 318 | 1.91% | - | - | - |
| Foreclosures | 2,224,174.92 | 24 | 0.25% | - | - | - |

*Delinquency figures do not include Bankruptcy, Foreclosure, and REO.

| | | |
|---|----------------------------|-----------------------------------|
| | <u>Liquidation to Date</u> | <u>As a % of the Cut-Off Date</u> |
| Beginning Liquidation Loss Amount | 12,444,183.14 | |
| Current Month Liquidation Loss Amount | 7,164,369.24 | |
| Current Month Recovery Amount | 82,082.38 | |
| Net Ending Cumulative Liquidation Loss Amount | 19,526,470.00 | 9.09% |

| | |
|--|--------------|
| Liquidation Loss Amount Distributed to Noteholders | 2,487,793.25 |
|--|--------------|

| | |
|-----------------------------------|-------------------------|
| | <u>Recovery to Date</u> |
| Beginning Recovery Amount | 1,888,733.08 |
| Current Month Recovery Amount | 82,082.38 |
| Ending Cumulative Recovery Amount | 1,970,815.46 |

| | | | |
|---------------------------|-----------------------|--------------|-------------------|
| | <u>Special Hazard</u> | <u>Fraud</u> | <u>Bankruptcy</u> |
| Beginning Amount | N/A | N/A | N/A |
| Current Month Loss Amount | N/A | N/A | N/A |
| Ending Amount | N/A | N/A | N/A |

| | |
|----------------------------|-----|
| Extraordinary Event Losses | N/A |
| Event Loss Amounts | N/A |

| | | |
|--|---|---------|
| Interest Shortfall - Relating to Relief Act Shortfall | <u>Distributions per \$25,000 denomination factor</u> | |
| Class A-1 | - | 0.00000 |

| | |
|-------------------------------------|------|
| Current Month Repurchases - Units | 0 |
| Current Month Repurchases - Dollars | 0.00 |

Loans Repurchased pursuant to Section 3.13 of the Servicing Agreement

| | |
|---|---------------|
| Current Month Loan Modifications - Count | 26 |
| Current Month Loan Modifications - Balance | 1,164,415.96 |
| Active Loan Modifications To Date - Count | 235 |
| Active Loan Modifications To Date - Balance | 11,424,920.38 |
| Total Loan Modifications To Date - Count | 261 |

Capitalized Interest Account

| | |
|--|------|
| Beginning Balance | 0.00 |
| Withdraw relating to Collection Period | 0.00 |
| Interest Earned (Zero, Paid to Funding Account) | 0.00 |
| Ending Capitalized Interest Account Balance as of Payment Date | 0.00 |
| Interest earned for Collection Period | 0.00 |
| Interest withdrawn related to prior Collection Period | 0.00 |

Funding Account

| | |
|--|---|
| Beginning Funding Account Balance | - |
| Deposit to Funding Account | - |
| Payment for Additional Purchases | - |
| Balance in Pre-Funding Account transfer to Funding Account | - |
| Reinstating Balance due to Noteholders | - |
| Ending Funding Account Balance as of Payment Date | - |
| Interest earned for Collection Period | - |
| Interest withdrawn related to prior Collection Period | - |

| | |
|---|----------------------|
| <u>Pre-funding Account</u> | |
| Beginning Balance | 0.00 |
| Additional Purchases during Revolving Period | 0.00 |
| Balance in Pre-funding Account transfer to Funding Account | 0.00 |
| Excess of Draws over Principal Collection | 0.00 |
| Total Ending Balance as of Payment Date | 0.00 |
| Interest earned for Collection Period | 0.00 |
| Interest withdrawn related to prior Collection Period | 0.00 |
| <u>Cash Flows Received</u> | |
| Principal Collections | 9,786,355.91 |
| Advances | 0.00 |
| Interest Collections | 3,338,250.82 |
| Capital Interest Account withdrawal | 0.00 |
| Reinvestment Income | 0.00 |
| Credit Enhancement Draw Amount | 7,018,196.26 |
| Substitution Adjustment Amount | |
| Recovery Amounts | 128,636.90 |
| Total Cash Flows Received | 20,171,499.90 |
| <u>Cash Flows Distributed</u> | |
| Principal Distribution to Noteholders | 16,804,582.17 |
| Interest Distribution | 364,730.91 |
| Funds sent to Funding Account | - |
| Residual Amount - Certificates | - |
| Servicer Advances - Reimbursement | 8,638.60 |
| GMACM Service Fee | 371,049.48 |
| GMACM Recovery Fee | 45,654.52 |
| Reimbursement of prior Policy Draw Amounts | 2,487,793.25 |
| Credit Enhancer Fee - EGI | 89,051.87 |
| Total Cash Flows Distributed | 20,171,499.90 |
| Net Cash Flows Remaining | 0.00 |
| <u>Trigger Analysis</u> | |
| Rolling 3 Month Delinquency Percentage | 5.16% |
| Rolling 3 Month Delinquency Required Percentage | 4.00% |
| Aggregate Liquidation Percentage | 9.00% |
| Aggregate Liquidation Required Percentage | 2.00% |
| Servicing Termination Event | Yes |
| Rolling 3 Month Delinquency Percentage | 5.16% |
| Rolling 3 Month Delinquency Required Percentage | 3.50% |
| Aggregate Liquidation Percentage | 9.00% |
| Aggregate Liquidation Required Percentage | 1.50% |
| Servicing Trigger Event | Yes |
| <u>Excess Spread Test</u> | |
| Excess Spread (net of Liquidation Loss Amounts) | (4,676,575.99) |
| Excess Spread Percentage | -6.30% |
| Excess Spread Required Percentage | 2.00% |
| Excess Spread Test Satisfied | No |
| Rolling Six Month Annualized Liquidation Loss Amounts Percent | 6.43% |
| Rolling Six Month Annualized Liquidation Loss Amounts Target | 1.50% |
| Servicing Default | Yes |
| Stop Drawn Date | No |
| <u>Security Period</u> | |
| Revolving Period | No |
| Staged Amortization Period | No |
| Rapid Amortization Period | Yes |

GMACM Home Equity Loan Trust 2006-HE1
GMACM Home Equity Loan-Backed Term Notes, Series 2006-HE1

| | |
|--|----------|
| Cut-Off Period Date | 09/30/09 |
| Determination Date | 10/19/09 |
| Record Date | 10/23/09 |
| Payment Date | 10/26/09 |
| Actual Days in Accrual Period (Actual/360) | 31 |
| Accrual Period (30/360) | 30 |

| | |
|------------------------------|----------------|
| <u>Servicing Certificate</u> | |
| Beginning Pool Balance | 873,714,164.70 |
| Beginning PFA | 0.00 |
| Ending Pool Balance | 859,345,747.72 |
| Ending PFA Balance | - |
| Principal Collections | 3,867,189.40 |
| Principal Draws | - |
| Net Principal Collections | 3,867,189.40 |

Active Loan Count 19,359

Additional Mortgage Loans - Revolving Period -
 Additional Balance Increase Amount -

Net Interest Collections 2,923,938.70

Net WAC Rate 4.11758%
 Substitution Adjustment Amount 0.00

Excess Spread 2,493,300.76

Note Rate 0.45625%

| <u>Term Notes</u> | <u>Beginning Balance</u> | <u>Ending Balance</u> | <u>Factor</u> | <u>Principal</u> | <u>Interest</u> | <u>Interest Carry Forward Amount</u> | <u>Distributions per \$25,000 denomination factor</u> | | | <u>Percentage Interest</u> | <u>Note Rate</u> |
|-------------------|--------------------------|-----------------------|---------------|------------------|-----------------|--------------------------------------|---|-----------------|--------------------------------------|----------------------------|------------------|
| | | | | | | | <u>Principal</u> | <u>Interest</u> | <u>Interest Carry Forward Amount</u> | | |
| Class A-1 | 873,714,164.70 | 859,345,747.72 | 0.6744431 | 14,368,416.98 | 343,266.52 | 0.00 | 281.92029 | 6.73517 | 0.00000 | 100.00% | 0.45625% |
| Certificates | - | - | - | - | 0.00 | - | - | 0.00000 | - | - | - |

| <u>Excluded Amounts</u> | <u>Beginning Balance</u> | <u>Ending Balance</u> | <u>Losses</u> | <u>Principal</u> | <u>Interest</u> | <u>Current Draws</u> |
|-------------------------|--------------------------|-----------------------|----------------|------------------|-----------------|----------------------|
| Excluded Amounts | 64,815,587.82 | 64,065,309.60 | (3,508,160.94) | 2,421,520.33 | 243,830.43 | 1,671,242.11 |

Beginning Overcollateralization Amount 0.00
 Overcollateralization Increase Amount (Decrease) 0.00
 Overcollateralization Amount 0.00
 Overcollateralization Target Amount 34,609,861.35

Credit Enhancement Policy Draw Amount 10,501,227.58
 Unreimbursed Draw Amounts 33,003,856.01
 Reimbursement of prior Policy Draw Amounts 2,493,300.76

| | <u>Balance</u> | <u>Number of Loans</u> | <u>Percent of Balance</u> | <u>Foreclosure</u> | | <u>Bankruptcy</u> | | <u>REO</u> | |
|----------------------------------|----------------|------------------------|---------------------------|--------------------|----------------|-------------------|----------------|--------------|----------------|
| | | | | <u>Units</u> | <u>Dollars</u> | <u>Units</u> | <u>Dollars</u> | <u>Units</u> | <u>Dollars</u> |
| Delinquent Loans (30-59 Days)* | 18,676,637.50 | 387 | 2.17% | 0 | - | 26 | 1,214,489.52 | 0 | - |
| Delinquent Loans (60-89 Days)* | 13,297,825.80 | 207 | 1.55% | 0 | - | 16 | 869,465.39 | 0 | 0.00 |
| Delinquent Loans (90-119 Days)* | 8,524,114.77 | 134 | 0.99% | 2 | 100,048.41 | 11 | 470,534.89 | 0 | 0.00 |
| Delinquent Loans (120-149 Days)* | 6,607,322.39 | 113 | 0.77% | 3 | 160,511.73 | 19 | 966,521.78 | 0 | 0.00 |
| Delinquent Loans (150-179 Days)* | 5,304,284.06 | 83 | 0.62% | 1 | 21,321.15 | 15 | 1,041,994.65 | 0 | 0.00 |
| Delinquent Loans (180 + Days)* | 7,516,680.21 | 92 | 0.87% | 21 | 2,183,716.06 | 42 | 3,001,023.87 | 3 | 150,757.78 |
| REO | 150,757.78 | 3 | 0.02% | | | | | | |
| Bankruptcy | 16,908,788.35 | 323 | 1.97% | | | | | | |
| Foreclosures | 2,465,597.35 | 27 | 0.29% | | | | | | |

*Delinquency Figures Do Not include Bankruptcy, Foreclosure, and REO.

| | <u>Liquidation to Date</u> | <u>As a % of the Cut-Off Date Principal Balance</u> |
|---|----------------------------|---|
| Beginning Liquidation Loss Amount | 141,525,570.00 | |
| Current Month Liquidation Loss Amount | 10,690,656.96 | |
| Current Month Recovery Amount | 83,318.52 | |
| Net Ending Cumulative Liquidation Loss Amount | 152,132,908.44 | 9.67% |

| | | | | |
|--|---------------|-------------------------|-----------------------------------|-------------------|
| Liquidation Loss Amount Distributed to Noteholders | 2,493,300.76 | | | |
| | | <u>Recovery to Date</u> | | |
| Beginning Recovery Amount | 1,571,715.46 | | | |
| Current Month Recovery Amount | 83,318.52 | | | |
| Ending Cumulative Recovery Amount | 1,655,033.98 | | | |
| | | <u>Special Hazard</u> | <u>Fraud</u> | <u>Bankruptcy</u> |
| Beginning Amount | | N/A | N/A | N/A |
| Current Month Loss Amount | | N/A | N/A | N/A |
| Ending Amount | | N/A | N/A | N/A |
| Extraordinary Event Losses | N/A | | | |
| Excess Loss Amounts | N/A | | | |
| | | | <u>Distributions per \$25,000</u> | |
| Interest Shortfall - Relating to Relief Act Shortfall Class A-1 | - | | <u>denomination factor</u> | |
| | | | 0.00000 | |
| Current Month Repurchases - Units | 0 | | | |
| Current Month Repurchases - Dollars | 0.00 | | | |
| <i>Loans Repurchased pursuant to Section 3.15 (a) of the Servicing Agreement</i> | | | | |
| Current Month Loan Modifications - Count | 25 | | | |
| Current Month Loan Modifications - Balance | 932,659.24 | | | |
| Active Loan Modifications To Date - Count | 248 | | | |
| Active Loan Modifications To Date - Balance | 11,923,631.20 | | | |
| Total Loan Modifications To Date - Count | 309 | | | |
| <u>Capitalized Interest Account</u> | | | | |
| Beginning Balance | 0.00 | | | |
| Withdraw relating to Collection Period | 0.00 | | | |
| Interest Earned (Zero, Paid to Funding Account) | 0.00 | | | |
| Ending Capitalized Interest Account Balance as of Payment Date | 0.00 | | | |
| Interest earned for Collection Period | 0.00 | | | |
| Interest withdrawn related to prior Collection Period | 0.00 | | | |
| <u>Funding Account</u> | | | | |
| Beginning Funding Account Balance | - | | | |
| Deposit to Funding Account | - | | | |
| Payment for Additional Purchases | - | | | |
| Balance in Pre-Funding Account transfer to Funding Account | - | | | |
| Remaining Balance due to Noteholders | - | | | |
| Ending Funding Account Balance as of Payment Date | - | | | |
| Interest earned for Collection Period | - | | | |
| Interest withdrawn related to prior Collection Period | - | | | |
| <u>Prefunding Account</u> | | | | |
| Beginning Balance | 0.00 | | | |
| Additional Purchases during Revolving Period | 0.00 | | | |
| Balance in Pre-Funding Account transfer to Funding Account | 0.00 | | | |
| Excess of Draws over Principal Collections | 0.00 | | | |
| Total Ending Balance as of Payment Date | 0.00 | | | |
| Interest earned for Collection Period | 0.00 | | | |
| Interest withdrawn related to prior Collection Period | 0.00 | | | |
| <u>Cash Flows Received</u> | | | | |
| Principal Collections | 3,867,189.40 | | | |
| Advances | 0.00 | | | |
| Interest Collections | 3,222,551.32 | | | |
| Capital Interest Account withdrawal | 0.00 | | | |
| Reinvestment Income | 0.00 | | | |
| Credit Enhancement Draw Amount | 10,501,227.58 | | | |
| Substitution Adjustment Amount | - | | | |
| Recovery Amounts | 130,230.27 | | | |
| Total Cash Flows Received | 17,721,198.57 | | | |
| <u>Cash Flows Distributed</u> | | | | |
| Principal Distribution to Noteholders | 14,368,416.98 | | | |

| | |
|--|----------------------|
| Interest Distribution | 343,266.52 |
| Funds sent to Funding Account | - |
| Residual Amount - Certificates | - |
| Servicer Advances - Reimbursement | 17,883.57 |
| GMACM Service Fee | 364,047.57 |
| GMACM Recovery Fee | 46,911.75 |
| Reimbursement of prior Policy Draw Amounts | 2,493,300.76 |
| Credit Enhancer Fee - FGIC | 87,371.42 |
| Total Cash Flows Distributed | 17,721,198.57 |

Net Cash Flows Remaining 0.00

Trigger Analysis

Rolling 3 Month Delinquency Percentage 5.52%
Rolling 3 Month Delinquency Required Percentage 4.00%

Aggregate Liquidation Percentage 9.42%
Aggregate Liquidation Required Percentage 2.00%

Servicing Termination Event Yes

Rolling 3 Month Delinquency Percentage 5.52%
Rolling 3 Month Delinquency Required Percentage 3.50%

Aggregate Liquidation Percentage 9.42%
Aggregate Liquidation Required Percentage 1.50%

Servicing Trigger Event Yes

Excess Spread Test

Excess Spread (net of Liquidation Loss Amounts) (8,197,356.20)
Excess Spread Percentage -11.26%
Excess Spread Required Percentage 2.00%

Excess Spread Test Satisfied No

Rolling Six Month Annualized Liquidation Loss Amounts Percent 6.41%

Rolling Six Month Annualized Liquidation Loss Amounts Target 1.50%

Servicing Default Yes

Step Down Date No

Security Period

Revolving Period No

Managed Amortization Period No

Rapid Amortization Period Yes

Note the current month's Principal Collections were adjusted by \$5,253,101.83 and Losses by \$3,991,107.51.

GMACM Home Equity Loan Trust 2006-HE1
GMACM Home Equity Loan-Backed Term Notes, Series 2006-HE1

| | |
|--|----------|
| Cut-Off Period Date | 10/31/09 |
| Determination Date | 11/18/09 |
| Record Date | 11/24/09 |
| Payment Date | 11/25/09 |
| Actual Days in Accrual Period (Actual/360) | 30 |
| Accrual Period (30/360) | 30 |

Servicing Certificate

| | |
|---------------------------|----------------|
| Beginning Pool Balance | 859,345,747.72 |
| Beginning PFA | 0.00 |
| Ending Pool Balance | 851,255,865.00 |
| Ending PFA Balance | - |
| Principal Collections | 544,139.05 |
| Principal Draws | - |
| Net Principal Collections | 544,139.05 |

| | |
|--|--------------|
| Active Loan Count | 19,021 |
| Additional Mortgage Loans - Revolving Period | - |
| Additional Balance Increase Amount | - |
| Net Interest Collections | 3,050,243.11 |
| Net WAC Rate | 4.10948% |
| Substitution Adjustment Amount | 0.00 |
| Excess Spread | 2,639,368.43 |
| Note Rate | 0.45375% |

| <u>Term Notes</u> | Beginning | Ending | <u>Factor</u> | <u>Principal</u> | <u>Interest</u> | <u>Interest Carry Forward Amount</u> | <u>Liquidation Loss Amounts</u> | <u>Distributions per \$25,000 denomination factor</u> | | | <u>Note Rate</u> | |
|-------------------|----------------|----------------|---------------|------------------|-----------------|--------------------------------------|---------------------------------|---|-----------------|--------------------------------------|------------------|-----------------|
| | <u>Balance</u> | <u>Balance</u> | | | | | | <u>Principal</u> | <u>Interest</u> | <u>Interest Carry Forward Amount</u> | | <u>Interest</u> |
| Class A-1 | 859,345,747.72 | 851,255,865.00 | 0.6680939 | 3,183,507.48 | 324,940.11 | 0.00 | 4,906,375.24 | 62.46306 | 6.37560 | 6.00000 | 100.00% | 0.45375% |
| Certificates | - | - | - | - | 0.00 | - | - | 0.00000 | - | - | - | - |

| <u>Excluded Amounts</u> | Beginning Balance | Ending Balance | Losses | Principal | Interest | Current Draws |
|--|-------------------|----------------|-----------|--------------|------------|---------------|
| Excluded Amounts | 64,065,309.60 | 57,462,993.65 | 56,783.37 | 8,825,313.87 | 248,672.45 | 2,222,997.92 |
| Beginning Overcollateralization Amount | 0.00 | | | | | |
| Overcollateralization Increase Amount (Decrease) | 0.00 | | | | | |
| Overcollateralization Amount | 0.00 | | | | | |
| Overcollateralization Target Amount | 34,609,861.35 | | | | | |

| | |
|--|---------------|
| Credit Enhancement Policy Draw Amount | 0.00 |
| Unreimbursed Draw Amounts | 33,092,017.00 |
| Reimbursement of prior Policy Draw Amounts | 0.00 |

| | <u>Balance</u> | <u>Number of Loans</u> | <u>Percent of Balance</u> | <u>Foreclosure</u> | | <u>Bankruptcy</u> | | <u>REO</u> | |
|----------------------------------|----------------|------------------------|---------------------------|--------------------|----------------|-------------------|----------------|--------------|----------------|
| | | | | <u>Units</u> | <u>Dollars</u> | <u>Units</u> | <u>Dollars</u> | <u>Units</u> | <u>Dollars</u> |
| Delinquent Loans (30-59 Days)* | 19,995,645.29 | 398 | 2.35% | 0 | - | 10 | 583,794.75 | 0 | - |
| Delinquent Loans (60-89 Days)* | 11,236,144.46 | 221 | 1.32% | 0 | - | 27 | 1,161,536.24 | 0 | 0.00 |
| Delinquent Loans (90-119 Days)* | 9,364,023.30 | 144 | 1.10% | 0 | - | 14 | 865,996.39 | 0 | 0.00 |
| Delinquent Loans (120-149 Days)* | 7,144,085.31 | 105 | 0.84% | 2 | 63,190.45 | 12 | 738,549.96 | 0 | 0.00 |
| Delinquent Loans (150-179 Days)* | 5,262,345.71 | 86 | 0.62% | 2 | 139,856.19 | 19 | 809,870.17 | 0 | 0.00 |
| Delinquent Loans (180 + Days)* | 6,993,329.37 | 83 | 0.82% | 19 | 1,956,716.91 | 40 | 2,786,781.44 | 3 | 165,475.54 |
| REO | 165,475.54 | 3 | 0.02% | | | | | | |
| Bankruptcy | 16,335,250.21 | 315 | 1.92% | | | | | | |
| Foreclosures | 2,159,763.55 | 23 | 0.25% | | | | | | |

*Delinquency Figures Do Not include Bankruptcy, Foreclosure, and REO.

| | <u>Liquidation to Date</u> | <u>As a % of the Cut-Off Date Principal Balance</u> |
|---|----------------------------|---|
| Beginning Liquidation Loss Amount | 152,132,908.44 | |
| Current Month Liquidation Loss Amount | 7,758,089.90 | |
| Current Month Recovery Amount | 205,438.69 | |
| Net Ending Cumulative Liquidation Loss Amount | 159,685,559.65 | 10.15% |

Liquidation Loss Amount Distributed to Noteholders 7,545,743.67

| | <u>Recovery to Date</u> |
|-----------------------------------|-------------------------|
| Beginning Recovery Amount | 1,655,033.98 |
| Current Month Recovery Amount | <u>205,438.69</u> |
| Ending Cumulative Recovery Amount | 1,860,472.67 |

| | <u>Special Hazard</u> | <u>Fraud</u> | <u>Bankruptcy</u> |
|---------------------------|-----------------------|--------------|-------------------|
| Beginning Amount | N/A | N/A | N/A |
| Current Month Loss Amount | N/A | N/A | N/A |
| Ending Amount | N/A | N/A | N/A |

| | |
|----------------------------|-----|
| Extraordinary Event Losses | N/A |
| Excess Loss Amounts | N/A |

| | <u>Distributions per \$25,000</u> | <u>denomination factor</u> |
|---|-----------------------------------|----------------------------|
| Interest Shortfall - Relating to Relief Act Shortfall Class A-I | - | 0.00000 |

| | |
|-------------------------------------|------|
| Current Month Repurchases - Units | 0 |
| Current Month Repurchases - Dollars | 0.00 |

Loans Repurchased pursuant to Section 3.15 (a) of the Servicing Agreement

| | |
|--|------------|
| Current Month Loan Modifications - Count | 20 |
| Current Month Loan Modifications - Balance | 974,466.59 |

| | |
|---|---------------|
| Active Loan Modifications To Date - Count | 254 |
| Active Loan Modifications To Date - Balance | 12,228,622.71 |
| Total Loan Modifications To Date - Count | 329 |

Capitalized Interest Account

| | |
|--|-------------|
| Beginning Balance | 0.00 |
| Withdraw relating to Collection Period | 0.00 |
| Interest Earned (Zero, Paid to Funding Account) | <u>0.00</u> |
| Ending Capitalized Interest Account Balance as of Payment Date | 0.00 |
| Interest earned for Collection Period | 0.00 |
| Interest withdrawn related to prior Collection Period | 0.00 |

Funding Account

| | |
|--|----------|
| Beginning Funding Account Balance | - |
| Deposit to Funding Account | - |
| Payment for Additional Purchases | - |
| Balance in Pre-Funding Account transfer to Funding Account | - |
| Remaining Balance due to Noteholders | <u>-</u> |
| Ending Funding Account Balance as of Payment Date | - |
| Interest earned for Collection Period | - |
| Interest withdrawn related to prior Collection Period | - |

Prefunding Account

| | |
|--|-------------|
| Beginning Balance | 0.00 |
| Additional Purchases during Revolving Period | 0.00 |
| Balance in Pre-Funding Account transfer to Funding Account | 0.00 |
| Excess of Draws over Principal Collections | <u>0.00</u> |
| Total Ending Balance as of Payment Date | 0.00 |
| Interest earned for Collection Period | 0.00 |
| Interest withdrawn related to prior Collection Period | 0.00 |

Cash Flows Received

| | |
|-------------------------------------|-------------------|
| Principal Collections | 544,139.05 |
| Advances | 0.00 |
| Interest Collections | 3,215,240.06 |
| Capital Interest Account withdrawal | 0.00 |
| Reinvestment Income | 0.00 |
| Credit Enhancement Draw Amount | - |
| Substitution Adjustment Amount | - |
| Recovery Amounts | <u>291,860.92</u> |
| Total Cash Flows Received | 4,051,240.03 |

Cash Flows Distributed

| | |
|---------------------------------------|--------------|
| Principal Distribution to Noteholders | 3,183,507.48 |
|---------------------------------------|--------------|

| | |
|--|---------------------|
| Interest Distribution | 324,940.11 |
| Funds sent to Funding Account | - |
| Residual Amount - Certificates | - |
| Servicer Advances - Reimbursement | 12,374.91 |
| GMACM Service Fee | 358,060.73 |
| GMACM Recovery Fee | 86,422.23 |
| Reimbursement of prior Policy Draw Amounts | - |
| Credit Enhancer Fee - FGIC | 85,934.57 |
| Total Cash Flows Distributed | 4,051,240.03 |

Net Cash Flows Remaining 0.00

Trigger Analysis

| | |
|---|-------|
| Rolling 3 Month Delinquency Percentage | 5.52% |
| Rolling 3 Month Delinquency Required Percentage | 4.00% |
| Aggregate Liquidation Percentage | 9.42% |
| Aggregate Liquidation Required Percentage | 2.00% |

Servicing Termination Event Yes

| | |
|---|-------|
| Rolling 3 Month Delinquency Percentage | 5.52% |
| Rolling 3 Month Delinquency Required Percentage | 3.50% |

| | |
|---|-------|
| Aggregate Liquidation Percentage | 9.42% |
| Aggregate Liquidation Required Percentage | 1.50% |

Servicing Trigger Event Yes

Excess Spread Test

| | |
|---|----------------|
| Excess Spread (net of Liquidation Loss Amounts) | (5,118,721.47) |
| Excess Spread Percentage | -7.15% |
| Excess Spread Required Percentage | 2.00% |

Excess Spread Test Satisfied No

| | |
|---|-------|
| Rolling Six Month Annualized Liquidation Loss Amounts Percent | 6.41% |
| Rolling Six Month Annualized Liquidation Loss Amounts Target | 1.50% |

Servicing Default Yes

Step Down Date No

Security Period

| | |
|-----------------------------|-----|
| Revolving Period | No |
| Managed Amortization Period | No |
| Rapid Amortization Period | Yes |

Note the current month's Principal Collections were adjusted by \$7,320,113.03 and Losses by \$13,275.52. Per deal documents an Insured Payment claim to FGIC has been submitted in the amount of \$7,545,743.67

GMACM Home Equity Loan Trust 2006-HE1
GMACM Home Equity Loan-Backed Term Notes, Series 2006-HE1

202950.13
179409

| | |
|--|----------|
| Cut-Off Period Date | 11/30/99 |
| Determination Date | 12/18/99 |
| Record Date | 12/24/99 |
| Payment Date | 12/28/99 |
| Actual Days in Accrual Period (Actual/360) | 33 |
| Accrual Period (30/360) | 30 |

Servicing Certificate

| | |
|--|----------------|
| Beginning Pool Balance | 851,255,865.00 |
| Beginning FEA | 0.00 |
| Ending Pool Balance | 836,665,101.98 |
| Ending FEA Balance | - |
| Principal Collections | 10,107,101.49 |
| Principal Draws | - |
| Net Principal Collections | 10,107,101.49 |
| Active Loan Count | 18,742 |
| Additional Mortgage Loans - Revolving Period | - |
| Additional Balance Increase Amount | - |
| Net Interest Collection | 2,751,577.79 |
| Net WAC Rate | 4.09526% |
| Substitution Adjustment Amount | 0.00 |
| Excess Spread | 2,318,477.25 |
| Note Rate | 0.44594% |

| | | | | | | | | | | | | |
|-------------------|---|-----------------------|---------------|------------------|-----------------|--------------------------------------|---------------------------------|------------------|-----------------|--------------------------------------|-------------------|------------------|
| | Distributions per \$25,000 Amortization Factor | | | | | | | | | | | |
| Term Notes | Beginning Balance | Ending Balance | Factor | Principal | Interest | Interest Carry Forward Amount | Liquidation Loss Amounts | Principal | Interest | Interest Carry Forward Amount | Percentage | Note Rate |
| Class A-1 | 851,255,865.00 | 836,665,101.98 | 0.6566426 | 12,425,578.74 | 347,974.95 | 0.00 | 2,165,184.28 | 243,80918 | 6,82756 | 0.00000 | 100.00% | 0.44594% |

| | | | | | | | | | | | | |
|---------------------|---|---|---|---|---|------|---|---|---|---|---|---|
| Certificates | - | - | - | - | - | 0.00 | - | - | - | - | - | - |
|---------------------|---|---|---|---|---|------|---|---|---|---|---|---|

| | | | | | | | | | | |
|--|--------------------------|-----------------------|---------------|------------------|-----------------|----------------|--------------|-----------------|-------------------|------------------|
| Excluded Amounts | Beginning Balance | Ending Balance | Losses | Principal | Interest | Current | Draws | Interest | Percentage | Note Rate |
| Excluded Amounts | 57,462,993.65 | 59,757,024.44 | 120,406.35 | (485,366.13) | 208,138.78 | 1,808,664.66 | - | - | - | - |
| Beginning Overcollateralization Amount | 0.00 | | | | | | | | | |
| Overcollateralization Increase Amount (Decrease) | 0.00 | | | | | | | | | |
| Overcollateralization Amount | 0.00 | | | | | | | | | |
| Overcollateralization Target Amount | 34,609,861.35 | | | | | | | | | |
| Credit Enhancement Policy Draw Amount | 0.00 | | | | | | | | | |
| Uncollected Draw Amounts | 33,189,253.13 | | | | | | | | | |
| Reimbursement of prior Policy Draw Amounts | 0.00 | | | | | | | | | |

| | | | | | | | |
|----------------------------------|----------------|------------------------|---------------------------|--------------------|-------------------|--------------|--------------|
| | Balance | Number of Loans | Percent of Balance | Foreclosure | Bankruptcy | REO | |
| Delinquent Loans (30-59 Days)* | 17,865,669.91 | 355 | 2.14% | 0 | 21 | 823,497.23 | |
| Delinquent Loans (60-89 Days)* | 12,890,333.28 | 226 | 1.44% | 0 | 13 | 638,200.05 | |
| Delinquent Loans (90-119 Days)* | 8,368,284.13 | 154 | 1.00% | 4 | 125,793.29 | 22 | 1,061,894.65 |
| Delinquent Loans (120-149 Days)* | 8,231,982.05 | 124 | 0.99% | 0 | 15 | 1,057,927.74 | |
| Delinquent Loans (150-179 Days)* | 6,825,999.25 | 93 | 0.82% | 1 | 42,716.02 | 11 | 710,038.18 |
| Delinquent Loans (180+ Days)* | 8,117,893.73 | 108 | 0.97% | 23 | 2,336,232.92 | 43 | 2,377,108.42 |
| REO | 165,475.54 | 3 | 0.02% | | | | 165,475.54 |
| Bankruptcy | 15,579,944.89 | 309 | 1.86% | | | | |
| Foreclosures | 2,504,752.23 | 28 | 0.30% | | | | |

*Delinquency figures do not include Bankruptcy, Foreclosure, and REO.

| | | |
|--|-----------------------------------|--------------------------|
| | As a % of the Cut-Off Date | |
| | Liquidation to Date | Principal Balance |
| Beginning Liquidation Loss Amount | 159,685,559.65 | |
| Current Month Liquidation Loss Amount | 4,597,713.24 | |
| Current Month Recovery Amount | 67,570.95 | |
| Net Ending Cumulative Liquidation Loss Amount | 164,215,701.94 | 10.44% |
| Liquidation Loss Amount Distributed to Noteholders | 4,483,661.53 | |
| Beginning Recovery Amount | 1,860,472.67 | |
| Current Month Recovery Amount | 67,570.95 | |
| Ending Cumulative Recovery Amount | 1,928,043.62 | |

| | | | |
|---------------------------|-----------------------|--------------|-------------------|
| | Special Hazard | Fraud | Bankruptcy |
| Beginning Amount | N/A | N/A | N/A |
| Current Month Loss Amount | N/A | N/A | N/A |
| Ending Amount | N/A | N/A | N/A |

| | |
|----------------------------|-----|
| Extraordinary Event Losses | N/A |
| Event Loss Amounts | N/A |

| | | |
|--|---|---------|
| Interest Shortfall - Relating to Relief Act Shortfall | Distributions per \$25,000 Amortization Factor | |
| Class A-1 | - | 0.00000 |

| | |
|-------------------------------------|------|
| Current Month Repurchases - Units | 0 |
| Current Month Repurchases - Dollars | 0.00 |

Loans Repurchased pursuant to Section 3.13 (i) of the Servicing Agreement

| | |
|---|---------------|
| Current Month Loan Modifications - Count | 23 |
| Current Month Loan Modifications - Balance | 978,689.66 |
| Active Loan Modifications To-Date - Count | 271 |
| Active Loan Modifications To-Date - Balance | 12,695,175.17 |
| Total Loan Modifications To-Date - Count | 352 |

Capitalized Interest Account

| | |
|--|------|
| Beginning Balance | 0.00 |
| Withdraw relating to Collection Period | 0.00 |
| Interest Earned (Zero, Paid to Funding Account) | 0.00 |
| Ending Capitalized Interest Account Balance as of Payment Date | 0.00 |
| Interest earned for Collection Period | 0.00 |
| Interest withdrawn related to prior Collection Period | 0.00 |

Funding Account

| | |
|--|---|
| Beginning Funding Account Balance | - |
| Deposit to Funding Account | - |
| Payment for Additional Purchase | - |
| Balance in Pre-Funding Account transfer to Funding Account | - |
| Remaining Balance due to Noteholders | - |
| Ending Funding Account Balance as of Payment Date | - |
| Interest earned for Collection Period | - |
| Interest withdrawn related to prior Collection Period | - |

| | |
|--|----------------|
| Funding Account | |
| Beginning Balance | 0.00 |
| Additional Purchases during Revolving Period | 0.00 |
| Balance in Pre-Funding Account transfer to Funding Account | 0.00 |
| Excess of Draws over Principal Collections | 0.00 |
| Total Ending Balance as of Payment Date | 0.00 |
| Interest earned for Collection Period | 0.00 |
| Interest withdrawn related to prior Collection Period | 0.00 |
| Cash Flows Received | |
| Principal Collections | 10,107,101.49 |
| Advances | 0.00 |
| Interest Collections | 3,083,364.52 |
| Capital Interest Account withdrawal | 0.00 |
| Reinvestment Income | 0.00 |
| Credit Enhancement Draw Amount | - |
| Substitution Adjustment Amount | - |
| Recovery Amounts | 106,335.05 |
| Total Cash Flows Received | 13,296,801.06 |
| Cash Flows Distributed | |
| Principal Distribution to Noteholders | 12,425,578.74 |
| Interest Distribution | 347,974.95 |
| Funds sent to Funding Account | - |
| Residual Amount - Certificates | - |
| Servicer Advances - Reimbursement | 44,667.74 |
| GMACM Service Fee | 354,689.94 |
| GMACM Recovery Fee | 38,764.10 |
| Reimbursement of prior Policy Draw Amounts | - |
| Credit Enhancer Fee - IGG? | 85,125.59 |
| Total Cash Flows Distributed | 13,296,801.06 |
| Net Cash Flows Remaining | 0.00 |
| Trigger Analysis | |
| Rolling 3 Month Delinquency Percentage | 5.84% |
| Rolling 3 Month Delinquency Required Percentage | 4.00% |
| Aggregate Liquidation Percentage | 10.18% |
| Aggregate Liquidation Required Percentage | 2.00% |
| Servicing Termination Event | Yes |
| Rolling 3 Month Delinquency Percentage | 5.84% |
| Rolling 3 Month Delinquency Required Percentage | 3.50% |
| Aggregate 1 liquidation Percentage | 10.18% |
| Aggregate Liquidation Required Percentage | 1.50% |
| Servicing Trigger Event | Yes |
| Excess Spread Test | |
| Excess Spread (net of Liquidation Loss Amounts) | (2,279,235.99) |
| Excess Spread Percentage | -3.21% |
| Excess Spread Required Percentage | 2.00% |
| Excess Spread Test Satisfied | No |
| Rolling Six Month Annualized Liquidation Loss Amounts Percent | 6.07% |
| Rolling Six Month Annualized Liquidation Loss Amounts Target | 1.50% |
| Servicing Default | Yes |
| Stop Down Date | No |
| Security Period | |
| Revolving Period | No |
| Managed Amortization Period | No |
| Rapid Amortization Period | Yes |
| Note: The current month's Principal Collections were reduced by (\$1,418,417.17). Partial documents an Insured Payment claim to IGGC has been submitted in the amount of \$4,483,661.53 | |

GMACM Home Equity Loan Trust 2006-HE1
GMACM Home Equity Loan-Backed Term Notes, Series 2006-HE1

2039504.3
1794699

| | |
|--|----------|
| Cut-Off Period Date | 12/31/08 |
| Determination Date | 01/20/09 |
| Record Date | 01/23/09 |
| Payment Date | 01/26/09 |
| Actual Days in Accrual Period (Actual/360) | 31 |
| Accrual Period (30/360) | 30 |

| | |
|--|------------------|
| Escrow Certificate | |
| Beginning Pool Balance | 1,028,614,504.91 |
| Beginning PFA | 0.00 |
| Ending Pool Balance | 1,011,202,626.23 |
| Ending PFA Balance | - |
| Principal Collections | 11,430,556.85 |
| Principal Draws | - |
| Net Principal Collections | 11,430,556.85 |
| Active Loan Count | 22,311 |
| Additional Mortgage Loans - Revolving Period | - |
| Additional Balance Increase Amount | - |
| Net Interest Collections | 3,765,618.39 |
| Net WAC Rate | 4.79757% |
| Substitution Adjustment Amount | 0.00 |
| Excess Spread | 3,065,240.10 |
| Note Rate | 0.68125% |

| | | | | | | | | |
|-------------------|-------------------|------------------|-----------|---------------|------------|--------------------|------------|-----------|
| Term Notes | Beginning Balance | Ending Balance | Factor | Principal | Interest | Interest Shortfall | Percentage | Coupon |
| Class A-1 | 1,020,019,952.85 | 1,005,524,155.90 | 0.7891688 | 14,495,796.95 | 598,376.29 | 0.00 | 100.00% | 0.68125% |
| | - | - | 0.0000000 | 0.00 | 0.00 | 0.00 | 0.00% | 0.000000% |

| | | | | | | | | |
|---------------------|---|---|---|---|------|---|---|---|
| Certificates | - | - | - | - | 0.00 | - | - | - |
|---------------------|---|---|---|---|------|---|---|---|

| | | | | | | |
|-------------------------|-------------------|----------------|------------|------------|------------|---------------|
| Excluded Amounts | Beginning Balance | Ending Balance | Losses | Principal | Interest | Current Draws |
| Excluded Amounts | 48,030,976.33 | 51,686,033.21 | 279,296.79 | 813,044.66 | 212,572.19 | 4,468,101.54 |

| | |
|--|----------------|
| Beginning Overcollateralization Amount | 8,594,552.07 |
| Overcollateralization Amount Increase (Decrease) | (2,916,081.73) |
| Outstanding Overcollateralization Amount | 5,678,470.33 |
| Overcollateralization Target Amount | 34,609,861.35 |

| | |
|--|------|
| Credit Enhancement Policy Draw Amount | 0.00 |
| Unreimbursed Prior Policy Draw Amounts | 0.00 |
| Policy Draw Amounts -Reimbursement | 0.00 |

| | | | | | | | | | |
|----------------------------------|---------------|-----------------|--------------------|-------------|--------------|------------|--------------|-----|------------|
| | Balance | Number of Loans | Percent of Balance | Foreclosure | | Bankruptcy | | REO | |
| Delinquent Loans (30-59 Days)* | 24,637,895.67 | 448 | 2.14% | 0 | - | 19 | 1,755,141.32 | 0 | - |
| Delinquent Loans (60-89 Days)* | 14,062,414.28 | 228 | 1.39% | 0 | - | 15 | 990,631.23 | 0 | 0.00 |
| Delinquent Loans (90-119 Days)* | 8,396,207.61 | 139 | 0.83% | 1 | 42,147.35 | 17 | 969,722.81 | 0 | 0.00 |
| Delinquent Loans (120-149 Days)* | 7,675,329.45 | 122 | 0.76% | 2 | 75,172.97 | 13 | 563,228.76 | 0 | 0.00 |
| Delinquent Loans (150-179 Days)* | 5,250,687.36 | 85 | 0.52% | 0 | - | 5 | 269,242.39 | 0 | 0.00 |
| Delinquent Loans (180 - Days)* | 2,793,945.28 | 36 | 0.28% | 22 | 1,956,894.04 | 23 | 1,328,314.99 | 5 | 518,601.27 |
| REO | 518,601.27 | 5 | 0.05% | | | | | | |
| Bankruptcy | 13,064,235.55 | 237 | 1.29% | | | | | | |
| Foreclosures | 2,096,925.06 | 26 | 0.21% | | | | | | |

*Delinquency Figures Do Not include Bankruptcy, Foreclosure, and REO.

| | | |
|---|---------------------|--|
| | Liquidation To-Date | As a % of the Cut-Off Date Principal Balance |
| Beginning Liquidation Loss Amount | 82,471,932.14 | |
| Current Month Liquidation Loss Amount | 6,261,544.87 | |
| Current Month Recovery Amount | 40,688.88 | |
| Net Ending Cumulative Liquidation Loss Amount | 88,692,788.13 | 5.64% |

| | |
|--|--------------|
| Liquidation Loss Amount Distributed to Noteholders | 3,065,240.10 |
|--|--------------|

| | |
|---------------------------------------|------------|
| Recovery To-Date | |
| Beginning Net Recovery Amount | 954,620.53 |
| Current Month Net Recovery Amount | 40,688.88 |
| Ending Cumulative Net Recovery Amount | 995,309.41 |

| | | | |
|---------------------------|----------------|-------|------------|
| | Special Hazard | Fraud | Bankruptcy |
| Beginning Amount | 0.00 | 0.00 | 0.00 |
| Current Month Loss Amount | 0.00 | 0.00 | 0.00 |
| Ending Amount | 0.00 | 0.00 | 0.00 |

| | |
|---------------------------------------|------|
| Liquidation Loss Distribution Amounts | 0.00 |
| Extraordinary Event Losses | 0.00 |
| Excess Loss Amounts | 0.00 |

| | |
|---|------|
| Interest Shortfall - Relating to Relief Act Shortfall | - |
| Current Month Repurchases - Units | 0 |
| Current Month Repurchases - Dollars | 0.00 |

Loans Repurchased pursuant to Section 2.15 (a) of the Servicing Agreement

| | |
|---|--------------|
| Current Month Loan Modifications - Count | 10 |
| Current Month Loan Modifications - Balance | 490,131.01 |
| Active Loan Modifications To Date - Count | 35 |
| Active Loan Modifications To Date - Balance | 1,432,023.08 |
| Total Loan Modifications To Date - Count | 55 |

| | |
|--|------|
| Capitalized Interest Account | |
| Beginning Balance | 0.00 |
| Withdraw relating to Collection Period | 0.00 |

| | |
|--|----------------------|
| Interest Earned (Zero, Paid to Funding Account) | 0.00 |
| Ending Capitalized Interest Account Balance as of Payment Date | 0.00 |
| Interest earned for Collection Period | 0.00 |
| Interest withdrawn related to prior Collection Period | 0.00 |
| Funding Account | |
| Beginning Funding Account Balance | - |
| Deposit to Funding Account | - |
| Payment for Additional Purchases | - |
| Balance in Pre-Funding Account transfer to Funding Account | - |
| Remaining Balance due to Noteholders | - |
| Ending Funding Account Balance as of Payment Date | - |
| Interest earned for Collection Period | - |
| Interest withdrawn related to prior Collection Period | - |
| Pre-funding Account | |
| Beginning Balance | 0.00 |
| Additional Purchases during Revolving Period | 0.00 |
| Balance in Pre-Funding Account transfer to Funding Account | 0.00 |
| Excess of Draws over Principal Collections | 0.00 |
| Total Ending Balance as of Payment Date | 0.00 |
| Interest earned for Collection Period | 0.00 |
| Interest withdrawn related to prior Collection Period | 0.00 |
| Cash Flows Received | |
| Principal Collections | 11,430,556.85 |
| Advances | 0.00 |
| Interest Collections | 4,515,734.28 |
| Capital Interest Account withdrawal | 0.00 |
| Reinvestment Income | 0.00 |
| Servicer Advances | - |
| Substitution Adjustment Amount | - |
| Recovery Amounts | 59,846.33 |
| Total Cash Flows Received | 16,006,137.46 |
| Cash Flows Distributed | |
| Principal Distribution to Noteholders | 14,495,796.95 |
| Interest Distribution | 598,376.29 |
| Funds sent to Funding Account | - |
| Residual Amount - Certificates | - |
| Servicer Advances - Reimbursement | 367,215.39 |
| GMACM Service Fee | 428,589.38 |
| GMACM Recovery Fee | 19,157.45 |
| Credit Enhancer Fee - FVIC | 107,002.00 |
| Total Cash Flows Distributed | 16,006,137.46 |
| Net Cash Flows Remaining | 0.00 |
| Trigger Analysis | |
| Rolling 3 Month Delinquency Percentage | 4.01% |
| Rolling 3 Month Delinquency Required Percentage | 4.00% |
| Aggregate Liquidation Percentage | 5.64% |
| Aggregate Liquidation Required Percentage | 2.00% |
| Servicing Termination Event | Yes |
| Rolling 3 Month Delinquency Percentage | 4.01% |
| Rolling 3 Month Delinquency Required Percentage | 3.50% |
| Aggregate Liquidation Percentage | 5.64% |
| Aggregate Liquidation Required Percentage | 1.50% |
| Servicing Trigger Event | Yes |
| Excess Spread Test | |
| Excess Spread Amount | (3,196,304.77) |
| Excess Spread Percentage | -3.73% |
| Excess Spread Required Percentage | 2.00% |
| Excess Spread Test Satisfied | No |
| Rolling Six Month Annualized Liquidation Loss Amounts Percent | 5.29% |
| Rolling Six Month Annualized Liquidation Loss Amounts Target | 1.50% |
| Servicing Default | Yes |
| Step Down Date | No |
| Security Period | |
| Revolving Period | No |
| Managed Amortization Period | No |
| Rapid Amortization Period | Yes |

RESIDENTIAL FUNDING MORTGAGE SECURITIES II, INC.
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING CORPORATION - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

DISTRIBUTION SUMMARY

| CLASS | CUSIP | ORIGINAL FACE VALUE | PRINCIPAL BALANCE BEFORE DISTRIBUTION | CURRENT PASS-THROUGH RATE | PRINCIPAL DISTRIBUTION | INTEREST DISTRIBUTION | TOTAL DISTRIBUTION | *DEFERRED INTEREST | PRINCIPAL LOSS | ADDITIONAL BALANCE | REMAINING PRINCIPAL BALANCE |
|--------------|-------|--------------------------|---|---------------------------------|---------------------------|--------------------------|-----------------------|-----------------------|----------------------|-----------------------|-----------------------------------|
| A-1 CERTS | | 1,274,156,000.00 0.00 | 836,665,101.98 0.00 | 0.44125 % 0.00000 % | 9,498,983.83 0.00 | 287,138.81 0.00 | 9,786,122.64 0.00 | 0.00 0.00 | 2,728,342.72 0.00 | 0.00 0.00 | 824,437,775.43 0.00 |
| | | 1,274,156,000.00 | 836,665,101.98 | | 9,498,983.83 | 287,138.81 | 9,786,122.64 | 0.00 | 2,728,342.72 | 0.00 | 824,437,775.43 |

DISTRIBUTION FACTOR SUMMARY
 AMOUNTS PER \$25,000 UNIT

| CLASS | PRINCIPAL BALANCE BEFORE DISTRIBUTION | PRINCIPAL DISTRIBUTION | INTEREST DISTRIBUTION | ADDITIONAL BALANCE | TOTAL DISTRIBUTION | DEFERRED INTEREST | PRINCIPAL BALANCE AFTER DISTRIBUTION |
|-------|---|---------------------------|--------------------------|-----------------------|-----------------------|----------------------|--|
| A-1 | 16,416.064870 | 186.377960 | 5.633902 | 0.000000 | 192.011862 | 0.000000 | 16,176.154560 |

* DEFERRED INTEREST - INCLUDES NON-CASH ALLOCATIONS

DETERMINATION DATE 19-January-2010
 PAYMENT DATE 25-January-2010

RESIDENTIAL FUNDING CORPORATION
 2255 NORTH ONTARIO STREET, SUITE 400
 BURBANK, CA 91504-2130
 (818) 260-1494
www.gmacrfdc.com/investors/

The Percentage Interest for Class A-1 is 100%
 The percentage of the Remaining Principal Balance over the Original Face Values are as follows:
 A-1 64.704618 % CERTS 0.000000 %

RESIDENTIAL FUNDING MORTGAGE SECURITIES II, INC.
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING CORPORATION - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

INTEREST DISTRIBUTION SUMMARY

| CLASS | RECORD DATE | ACCRUAL DATES | INTEREST ACCRUAL METHODOLOGY | ACCRUED CERTIFICATE INTEREST | PREPAYMENT INTEREST SHORTFALL ALLOCATED | SERVICEMEMBERS CIVIL RELIEF ACT SHORTFALL ALLOCATED | PRIOR PERIOD SHORTFALLS REPAID | CERTIFICATE INTEREST DISTRIBUTION AMOUNT |
|-------------|-------------|-----------------------|------------------------------|------------------------------|---|---|--------------------------------|--|
| A-1 | 01/22/2010 | 12/28/2009-01/24/2010 | Actual/360 | 287,138.81 | 0.00 | 0.00 | 0.00 | 287,138.81 |
| CERTS | 12/31/2009 | 12/01/2009-12/31/2009 | 30/360 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | | | | 287,138.81 | 0.00 | 0.00 | 0.00 | 287,138.81 |

PREPAYMENT INTEREST SHORTFALL AMOUNTS

| CLASS | CURRENT PERIOD | PRIOR PERIOD UNPAID | PRIOR UNPAID ACCRUED INTEREST | TOTAL PAID | REMAINING UNPAID |
|-------------|----------------|---------------------|-------------------------------|------------|------------------|
| A-1 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | | | | | |

BASIS RISK/NET WAC SHORTFALL AMOUNTS

| CURRENT PERIOD | PRIOR PERIOD UNPAID | PRIOR UNPAID ACCRUED INTEREST | TOTAL PAID | REMAINING UNPAID |
|----------------|---------------------|-------------------------------|------------|------------------|
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | | | | |

INDEX VALUE USED FOR THE CURRENT DISTRIBUTION : LIBOR - 1 MONTH 0.23125

For each Class of Certificates, the aggregate Interest Distribution Amount remaining unpaid is 0.00.

RESIDENTIAL FUNDING MORTGAGE SECURITIES II, INC.
HOME EQUITY LOAN TRUST 2006-HE1
RESIDENTIAL FUNDING CORPORATION - MASTER SERVICER
STATEMENT TO CERTIFICATEHOLDERS

COLLATERAL SUMMARY

| POOL/GROUP | MASTER SERVICER FEE AMOUNT | SUBSERVICER FEE AMOUNT | WEIGHTED AVERAGE GROSS RATE | WEIGHTED AVERAGE NET RATE | WEIGHTED AVERAGE REMAINING AMORTIZATION TERM | WEIGHTED AVERAGE MONTHS TO MATURITY | WEIGHTED AVERAGE REMAINING DRAW MONTHS | PERCENTAGE OF DELINQUENT LOANS | ADDITIONAL DRAW AMOUNTS |
|--------------|----------------------------|------------------------|-----------------------------|---------------------------|--|-------------------------------------|--|--------------------------------|-------------------------|
| POOL -161052 | 0.00 | 372,039.28 | 4.70823860 % | 4.09623800 % | 216.84 | 159.28 | 79.83 | 5.8453405 % | 1,991,401.13 |
| DEAL TOTALS | 0.00 | 372,039.28 | | | | | | 5.8453405 % | 1,991,401.13 |

| POOL/GROUP | BEGINNING OF PERIOD COUNT | PERIOD AMOUNT | COUNT | PAYOFFS AMOUNT | COUNT | REPURCHASES AMOUNT | COUNT | LIQUIDATIONS AMOUNT | COUNT | END OF PERIOD COUNT | PERIOD AMOUNT |
|---------------|---------------------------|----------------|-------|----------------|-------|--------------------|-------|---------------------|--------|---------------------|---------------|
| POOL (161052) | 18,742 | 896,422,126.42 | 151 | 4,911,711.18 | 0 | 0.00 | 97 | 5,396,072.79 | 18,493 | 885,104,754.47 | |
| DEAL TOTALS | 18,742 | 896,422,126.42 | 151 | 4,911,711.18 | 0 | 0.00 | 97 | 5,396,072.79 | 18,493 | 885,104,754.47 | |

DELINQUENCY SUMMARY

| CURRENT | | | DELINQUENCY | | | | | | | | | |
|---------------|--------|----------------|-------------|---------------|------------|---------------|-------------|--------------|--------------|--------------|--------------|--------------|
| | | | 30-59 DAYS | | 60-89 DAYS | | 90-119 DAYS | | 120-149 DAYS | | 150-179 DAYS | |
| POOL/GROUP | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 17,294 | 814,504,738.44 | 374 | 18,321,398.37 | 210 | 11,661,490.78 | 156 | 8,662,238.10 | 150 | 8,527,105.02 | 115 | 7,955,396.86 |
| DEAL TOTALS | 17,294 | 814,504,738.44 | 374 | 18,321,398.37 | 210 | 11,661,490.78 | 156 | 8,662,238.10 | 150 | 8,527,105.02 | 115 | 7,955,396.86 |

| 180+ DAYS | | | FORECLOSURE | | REO LOANS | | PAID OFF | | REPURCHASED | | LIQUIDATED | |
|---------------|-------|---------------|-------------|--------------|-----------|------------|----------|--------------|-------------|--------|------------|--------------|
| POOL/GROUP | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 165 | 12,851,012.02 | 25 | 2,380,127.16 | 4 | 241,247.72 | 151 | 4,911,711.18 | 0 | 0.00 | 97 | 5,396,072.79 |
| DEAL TOTALS | 165 | 12,851,012.02 | 25 | 2,380,127.16 | 4 | 241,247.72 | 151 | 4,911,711.18 | 0 | 0.00 | 97 | 5,396,072.79 |

Delinquency information appearing on this statement has been derived using the OTS method.
GMACM Recovery Fee for the Current Period is 61,679.03
Total Curtailments for the deal are 2,185,671.03

The Loan Count at the Beginning of the preceding Collection Period was 19,021

POOL -161052 Net WAC Rate: 4.10

RESIDENTIAL FUNDING MORTGAGE SECURITIES II, INC.
HOME EQUITY LOAN TRUST 2006-HE1
RESIDENTIAL FUNDING CORPORATION - MASTER SERVICER
STATEMENT TO CERTIFICATEHOLDERS

COLLECTIONS SUMMARY

| | POOL (161052) | DEAL TOTALS |
|--------------------------------------|---------------|--------------|
| (1) INTEREST COLLECTIONS | 3,029,292.46 | 3,029,292.46 |
| (1a) LESS EXCLUDED INTEREST | 168,742.61 | 168,742.61 |
| (1b) =INCLUDED INTEREST COLLECTIONS | 2,860,549.85 | 2,860,549.85 |
| (2) PRINCIPAL COLLECTIONS | 8,121,851.87 | 8,121,851.87 |
| (2a) LESS EXCLUDED PRINCIPAL | 1,112,612.57 | 1,112,612.57 |
| (2b) =INCLUDED PRINCIPAL COLLECTIONS | 7,009,239.30 | 7,009,239.30 |
| (3) ADDITIONAL BALANCE | 0.00 | 0.00 |
| (4) NET PRINCIPAL COLLECTIONS | 7,009,239.30 | 7,009,239.30 |
| (5) ADJUSTMENT AMOUNT | 0.00 | 0.00 |
| (6) INSURED PAYMENT AMOUNT | 0.00 | 0.00 |
| (7) TOTAL COLLECTIONS AMOUNT | 9,869,789.15 | 9,869,789.15 |

ALLOCATION OF PAYMENTS

| | POOL (161052) | DEAL TOTALS |
|--|---------------|--------------|
| (1) TOTAL COLLECTIONS | 9,869,789.15 | 9,869,789.15 |
| (2) INTEREST DISTRIBUTION AMOUNT | 287,138.81 | 287,138.81 |
| (3) PRINCIPAL COLLECTION DISTRIBUTION AMOUNT | 7,009,239.30 | 7,009,239.30 |
| (4) LIQUIDATION LOSS DISTRIBUTION AMOUNT | 2,489,744.53 | 2,489,744.53 |
| (5) CREDIT ENHANCEMENT PREMIUM AMOUNT | 83,666.51 | 83,666.51 |
| (6) CREDIT ENHANCEMENT REIMBURSEMENT AMOUNT | 0.00 | 0.00 |
| (7) OVERCOLLATERALIZATION INCREASE AMOUNT | 0.00 | 0.00 |
| (8) CREDIT ENHANCEMENT - OTHER AMOUNTS OWED | 0.00 | 0.00 |
| (9) PREPAYMENT INTEREST SHORTFALL | 0.00 | 0.00 |
| (10) BASIS RISK/NET WAC SHORTFALL | 0.00 | 0.00 |
| (11) SERVICEMEMBERS CIVIL RELIEF ACT SHORTFALL | 0.00 | 0.00 |
| (12) REMAINING AMOUNT TO SB CERTIFICATES | 0.00 | 0.00 |

PREPAYMENT FEE SUMMARY

| | POOL (161052) | DEAL TOTALS |
|--|---------------|-------------|
| (1) PREPAYMENT FEE COLLECTED | 0.00 | 0.00 |
| (2) PREPAYMENT FEE PAID TO SB CERTIFICATES | 0.00 | 0.00 |

For each Group, if applicable, and at the Deal level, the Substitution Adjustment Amounts for the Collection Period are 0.00.
Excess Spread is 2,658,487.14

RESIDENTIAL FUNDING MORTGAGE SECURITIES II, INC.
HOME EQUITY LOAN TRUST 2006-HE1
RESIDENTIAL FUNDING CORPORATION - MASTER SERVICER
STATEMENT TO CERTIFICATEHOLDERS

| LIQUIDATION LOSS SUMMARY | | | | | |
|--------------------------------|--|---------------------|----------------|------------|--------------------|
| CURRENT PERIOD REALIZED LOSSES | | DEEMED LIQUIDATIONS | CHARGE-OFFS | BANKRUPTCY | TOTAL LIQUIDATIONS |
| POOL (161052) | (1) LOSS COUNT | 0 | 97 | 0 | 97 |
| | (2) BEGINNING AGGREGATE ACTUAL BALANCE | 0.00 | 5,396,072.79 | 0.00 | 5,396,072.79 |
| | (3) REALIZED LOSS AMOUNT | 0.00 | 5,156,054.02 | 0.00 | 5,156,054.02 |
| DEAL TOTAL | (1) LOSS COUNT | 0 | 97 | 0 | 97 |
| | (2) BEGINNING AGGREGATE ACTUAL BALANCE | 0.00 | 5,396,072.79 | 0.00 | 5,396,072.79 |
| | (3) REALIZED LOSS AMOUNT | 0.00 | 5,156,054.02 | 0.00 | 5,156,054.02 |
| CUMULATIVE REALIZED LOSSES | | DEEMED LIQUIDATIONS | CHARGE-OFFS | BANKRUPTCY | TOTAL LIQUIDATIONS |
| POOL (161052) | (1) LOSS COUNT | 0 | 97 | 0 | 97 |
| | (2) TOTAL REALIZED LOSS | 0.00 | 171,299,799.58 | 0.00 | 171,299,799.58 |
| DEAL TOTAL | (1) LOSS COUNT | 0 | 97 | 0 | 97 |
| | (2) TOTAL REALIZED LOSS | 0.00 | 171,299,799.58 | 0.00 | 171,299,799.58 |
| SUBSEQUENT RECOVERIES | | CURRENT PERIOD | CUMULATIVE | | |
| POOL (161052) | (1) SUBSEQUENT RECOVERIES COUNT | 86 | 86 | | |
| | (2) SUBSEQUENT PRINCIPAL RECOVERIES | 119,619.19 | 2,047,662.81 | | |
| | (3) NET LOSS | 5,036,434.83 | 169,252,136.77 | | |
| | (4) NET LOSS % | 0.523873 % | 17.605031 % | | |
| DEAL TOTAL | (1) SUBSEQUENT RECOVERIES COUNT | 86 | 86 | | |
| | (2) SUBSEQUENT PRINCIPAL RECOVERIES | 119,619.19 | 2,047,662.81 | | |
| | (3) NET LOSS | 5,036,434.83 | 169,252,136.77 | | |
| | (4) NET LOSS % | 0.523873 % | 17.605031 % | | |

The Cumulative Loan Count for Subsequent Recoveries and Realized Losses begins with the January 2010 Distribution.
The Cumulative Total Realized Loss Percentages are as follows:
POOL (161052) 17.818022 %
DEAL TOTAL 17.818022 %

There were 0.00 losses caused by or resulting from an Extraordinary Event in the Collection Period, 0.00 total cumulatively.

RESIDENTIAL FUNDING MORTGAGE SECURITIES II, INC.
HOME EQUITY LOAN TRUST 2006-HE1
RESIDENTIAL FUNDING CORPORATION - MASTER SERVICER
STATEMENT TO CERTIFICATEHOLDERS

PERFORMANCE TRIGGER SUMMARY

| POOL/GROUP | TRIGGER TEST NAME | TRIGGER TEST DESCRIPTION | TRIGGER TEST RESULT |
|---------------|----------------------------|--|--------------------------------|
| POOL (161052) | Stepdown Date - Clause (x) | Payment Date \geq 10/25/2008 | Pass |
| POOL (161052) | Stepdown Date - Clause (y) | Pool Balance $<$ 50% of Cut-Off Balance | Fail |
| POOL (161052) | Stepdown Date | Later to occur of Clause (x) and Clause (y) | Stepdown Date has not occurred |
| POOL (161052) | Trigger Event (i) | Agg. Liq. Loss Amt $>$ 1.50% plus 1/6 of 0.50% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (ii) | Agg. Liq. Loss Amt $>$ 2.00% plus 1/12 of 0.60% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (iii) | Agg. Liq. Loss Amt $>$ 2.60% plus 1/12 of 1.00% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (iv) | Agg. Liq. Loss Amt $>$ 3.60% * Cut-off Date Balance | Trigger in effect |
| POOL (161052) | Trigger Event (v) | Rolling Three Month Delinquency Percentage \geq 3.50% | Trigger in effect |
| POOL (161052) | Trigger Event (vi) | Excess Spread $<$ 2.00% | Trigger in effect |

RESIDENTIAL FUNDING MORTGAGE SECURITIES II, INC.
HOME EQUITY LOAN TRUST 2006-HE1
RESIDENTIAL FUNDING CORPORATION - MASTER SERVICER
STATEMENT TO CERTIFICATEHOLDERS

OVERCOLLATERALIZATION SUMMARY

| | PRIOR REQUIRED OVERCOLLATERALIZATION AMOUNT | BEGINNING OVERCOLLATERALIZATION/ UNDERCOLLATERALIZATION AMOUNT | OVERCOLLATERALIZATION INCREASE AMOUNT | OVERCOLLATERALIZATION REDUCTION AMOUNT | ENDING OVERCOLLATERALIZATION/ UNDERCOLLATERALIZATION AMOUNT | CURRENT REQUIRED OVERCOLLATERALIZATION AMOUNT |
|------------------|---|---|---|--|--|---|
| GROUP I (161052) | 34,609,861.35 | 0.00 | 0.00 | 0.00 | 0.00 | 34,609,861.35 |
| DEAL TOTALS | 34,609,861.35 | 0.00 | 0.00 | 0.00 | 0.00 | 34,609,861.35 |

CREDIT ENHANCEMENT SUMMARY

| POOL/GROUP | CREDIT ENHANCER | CREDIT ENHANCEMENT PREMIUM AMOUNT PAID | CREDIT ENHANCEMENT PREMIUM UNREIMBURSED AMT | CREDIT ENHANCEMENT DRAW AMOUNT | CREDIT ENHANCEMENT REIMBURSEMENT AMOUNT | CREDIT ENHANCEMENT UNREIMBURSED AMOUNT |
|---------------|--------------------------------------|---|--|---|--|---|
| POOL (161052) | Financial Guaranty Insurance Company | 83,666.51 | 0.00 | 0.00 | 0.00 | 33,273,148.19 |
| DEAL TOTALS | | 83,666.51 | 0.00 | 0.00 | 0.00 | 33,273,148.19 |

Per the deal documents, an insured payment claim to FGIC has been submitted in the amount of \$2,728,342.72

RESIDENTIAL FUNDING MORTGAGE SECURITIES II, INC.
HOME EQUITY LOAN TRUST 2006-HE1
RESIDENTIAL FUNDING CORPORATION - MASTER SERVICER
STATEMENT TO CERTIFICATEHOLDERS

REPURCHASE SUMMARY

| POOL/GROUP | BREACH OF REPS AND WARRANTIES | | OPTIONAL REPURCHASE OF DEFAULTED LOANS | | SELLER SERVICER REPURCHASES | | TOTAL | |
|---------------|-------------------------------|--------|--|--------|-----------------------------|--------|-------|--------|
| | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| DEAL TOTALS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |

MISCELLANEOUS INFORMATION SUMMARY

| POOL/GROUP | CURRENT PERIOD SERVICE MEMBERS CIVIL RELIEF ACT INTEREST SHORTFALL | CURRENT PERIOD LOAN MODIFICATION RATE REDUCTION INTEREST SHORTFALL | CURRENT YEAR LIEN RELEASE LOAN COUNT | CURRENT YEAR LIEN RELEASE LOAN AMOUNT | CUMULATIVE LIEN RELEASE LOAN COUNT | CUMULATIVE LIEN RELEASE LOAN AMOUNT |
|---------------|--|--|--------------------------------------|---------------------------------------|------------------------------------|-------------------------------------|
| POOL (161052) | 0.00 | 0.00 | 0 | 0.00 | 2 | 0.00 |
| DEAL TOTALS | 0.00 | 0.00 | 0 | 0.00 | 2 | 0.00 |

| POOL/GROUP | LIEN RELEASE OUTSTANDING PRINCIPAL AMOUNT AS A PERCENTAGE OF POOL BALANCE | CURRENT PERIOD ADVANCES OUTSTANDING | CURRENT PERIOD ADVANCES REIMBURSED | CUMULATIVE LIEN RELEASE LOAN COUNT |
|---------------|---|-------------------------------------|------------------------------------|------------------------------------|
| POOL (161052) | 0.02000 | 0.00 | 0.00 | 0 |
| DEAL TOTALS | 0.02000 | 0.00 | 0.00 | 0 |

Notes:
The servicer may in its reasonable discretion make advances to pay off a first lien mortgage so that upon the servicer's foreclosure of the second mortgage, the property will be acquired free and clear of the first lien. When the sale of the acquired property is completed, such advances will be reimbursed from the sales proceeds.

There were no material modifications, extensions or waivers of the Home Loans during the Collection Period and none have become material over time.

There are no outstanding release agreements with respect to Unsecured Loans.

For each Group, if applicable, and at the Deal Level there have been 0 Current Year Capitalization Workouts in the amount of 0.00 and 0 Cumulative Capitalization Workouts in the amount of 0.00. For each Group, if applicable, and at the Deal Level the Cumulative Capitalization Workouts expressed as a percentage of the original Pool Balance is 0.000000%.

For each Group, if applicable, and at the Deal Level, there were 0 increases in Credit Limits for a total amount of 0.00.

GMACM
HOME EQUITY LOAN TRUST 2006-HE1
RESIDENTIAL FUNDING CORPORATION - MASTER SERVICER
STATEMENT TO CERTIFICATEHOLDERS

DISTRIBUTION SUMMARY

| CLASS | CUSIP | ORIGINAL FACE VALUE | PRINCIPAL BALANCE BEFORE DISTRIBUTION | CURRENT PASS-THROUGH RATE | PRINCIPAL DISTRIBUTION | INTEREST DISTRIBUTION | TOTAL DISTRIBUTION | *DEFERRED INTEREST | PRINCIPAL LOSS | ADDITIONAL BALANCE | REMAINING PRINCIPAL BALANCE |
|--------------|-----------|--------------------------|---|---------------------------------|---------------------------|--------------------------|-----------------------|-----------------------|----------------------|-----------------------|-----------------------------------|
| A-1 CERTS | 361856ER4 | 1,274,156,000.00 0.00 | 824,437,775.43 0.00 | 0.44063 % 0.00000 % | 7,900,325.00 0.00 | 312,775.23 0.00 | 8,213,100.23 0.00 | 0.00 0.00 | 5,139,033.20 0.00 | 0.00 0.00 | 811,398,417.23 0.00 |
| | | 1,274,156,000.00 | 824,437,775.43 | | 7,900,325.00 | 312,775.23 | 8,213,100.23 | 0.00 | 5,139,033.20 | 0.00 | 811,398,417.23 |

DISTRIBUTION FACTOR SUMMARY
AMOUNTS PER \$25,000 UNIT

| CLASS | PRINCIPAL BALANCE BEFORE DISTRIBUTION | PRINCIPAL DISTRIBUTION | INTEREST DISTRIBUTION | ADDITIONAL BALANCE | TOTAL DISTRIBUTION | DEFERRED INTEREST | PRINCIPAL BALANCE AFTER DISTRIBUTION |
|-------|---|---------------------------|--------------------------|-----------------------|-----------------------|----------------------|--|
| A-1 | 16,176.154560 | 155.010944 | 6.136910 | 0.000000 | 161.147854 | 0.000000 | 15,920.311510 |

* DEFERRED INTEREST - INCLUDES NON-CASH ALLOCATIONS

DETERMINATION DATE 18-February-2010
PAYMENT DATE 25-February-2010

RESIDENTIAL FUNDING CORPORATION
2255 NORTH ONTARIO STREET, SUITE 400
BURBANK, CA 91504-2130
(818) 260-1494
www.gmacrfc.com/investors/

The Percentage Interest for the Notes are as follows: Class A-1 100.00%
The percentage of the Remaining Principal Balance over the Original Face Values are as follows:
A-1 63.681246 % CERTS 0.000000 %

GMACM
HOME EQUITY LOAN TRUST 2006-HE1
RESIDENTIAL FUNDING CORPORATION - MASTER SERVICER
STATEMENT TO CERTIFICATEHOLDERS

INTEREST DISTRIBUTION SUMMARY

| CLASS | RECORD DATE | ACCUAL DATES | INTEREST ACCRUAL METHODOLOGY | ACCRUED CERTIFICATE INTEREST | PREPAYMENT INTEREST SHORTFALL ALLOCATED | SERVICEMEMBERS CIVIL RELIEF ACT SHORTFALL ALLOCATED | PRIOR PERIOD SHORTFALLS REPAID | CERTIFICATE INTEREST DISTRIBUTION AMOUNT |
|-------------|-------------|-----------------------|------------------------------|------------------------------|---|---|--------------------------------|--|
| A-1 | 02/24/2010 | 01/25/2010-02/24/2010 | Actual/360 | 312,817.57 | 0.00 | 0.00 | 0.00 | 312,775.23 |
| CERTS | 01/31/2010 | 01/01/2010-01/31/2010 | 30/360 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | | | | 312,817.57 | 0.00 | 0.00 | 0.00 | 312,775.23 |

| PREPAYMENT INTEREST SHORTFALL AMOUNTS | | | | | | BASIS RISK/NET WAC SHORTFALL AMOUNTS | | | | |
|---------------------------------------|----------------|---------------------|-------------------------------|------------|------------------|--------------------------------------|---------------------|-------------------------------|------------|------------------|
| CLASS | CURRENT PERIOD | PRIOR PERIOD UNPAID | PRIOR UNPAID ACCRUED INTEREST | TOTAL PAID | REMAINING UNPAID | CURRENT PERIOD | PRIOR PERIOD UNPAID | PRIOR UNPAID ACCRUED INTEREST | TOTAL PAID | REMAINING UNPAID |
| A-1 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | | | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

INDEX VALUE USED FOR THE CURRENT DISTRIBUTION : LIBOR - 1 MONTH 0.23063

For each Class of Certificates, the aggregate Interest Distribution Amount remaining unpaid is 0.00.

GMACM
HOME EQUITY LOAN TRUST 2006-HE1
RESIDENTIAL FUNDING CORPORATION - MASTER SERVICER
STATEMENT TO CERTIFICATEHOLDERS

COLLATERAL SUMMARY

| POOL/GROUP | MASTER SERVICER FEE AMOUNT | SUBSERVICER FEE AMOUNT | WEIGHTED AVERAGE GROSS RATE | WEIGHTED AVERAGE NET RATE | WEIGHTED AVERAGE REMAINING AMORTIZATION TERM | WEIGHTED AVERAGE MONTHS TO MATURITY | WEIGHTED AVERAGE REMAINING DRAW MONTHS | PERCENTAGE OF DELINQUENT LOANS | ADDITIONAL DRAW AMOUNTS |
|--------------|----------------------------|------------------------|-----------------------------|---------------------------|--|-------------------------------------|--|--------------------------------|-------------------------|
| POOL -161052 | 0.00 | 365,567.62 | 4.69504690 % | 4.08327196 % | 215.89 | 158.48 | 78.88 | 8.2195882 % | 1,482,552.53 |
| DEAL TOTALS | 0.00 | 365,567.62 | | | | | | 8.2195882 % | 1,482,552.53 |

| POOL/GROUP | BEGINNING OF PERIOD COUNT | AMOUNT | PAYOFFS COUNT | AMOUNT | REPURCHASES COUNT | AMOUNT | LIQUIDATIONS COUNT | AMOUNT | END OF PERIOD COUNT | AMOUNT |
|---------------|---------------------------|----------------|---------------|--------------|-------------------|--------|--------------------|--------------|---------------------|----------------|
| POOL (161052) | 18,493 | 885,104,754.47 | 107 | 3,585,411.30 | 0 | 0.00 | 124 | 7,722,010.34 | 18,262 | 872,126,915.81 |
| DEAL TOTALS | 18,493 | 885,104,754.47 | 107 | 3,585,411.30 | 0 | 0.00 | 124 | 7,722,010.34 | 18,262 | 872,126,915.81 |

DELINQUENCY SUMMARY

| CURRENT | | | DELINQUENCY | | | | | | | | | |
|---------------|--------|----------------|-------------|---------------|------------|---------------|-------------|--------------|--------------|--------------|--------------|--------------|
| | | | 30-59 DAYS | | 60-89 DAYS | | 90-119 DAYS | | 120-149 DAYS | | 150-179 DAYS | |
| POOL/GROUP | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 17,055 | 800,441,674.51 | 403 | 21,646,128.65 | 226 | 11,877,744.21 | 132 | 7,793,939.44 | 136 | 8,102,509.06 | 121 | 6,820,910.08 |
| DEAL TOTALS | 17,055 | 800,441,674.51 | 403 | 21,646,128.65 | 226 | 11,877,744.21 | 132 | 7,793,939.44 | 136 | 8,102,509.06 | 121 | 6,820,910.08 |

| 180+ DAYS | | | FORECLOSURE | | REO LOANS | | PAID OFF | | REPURCHASED | | LIQUIDATED | |
|---------------|-------|---------------|-------------|--------------|-----------|------------|----------|--------------|-------------|--------|------------|--------------|
| POOL/GROUP | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 159 | 12,669,966.22 | 25 | 2,491,539.16 | 5 | 282,504.48 | 107 | 3,585,411.30 | 0 | 0.00 | 124 | 7,722,010.34 |
| DEAL TOTALS | 159 | 12,669,966.22 | 25 | 2,491,539.16 | 5 | 282,504.48 | 107 | 3,585,411.30 | 0 | 0.00 | 124 | 7,722,010.34 |

Delinquency information appearing on this statement has been derived using the OTS method.
GMACM Recovery Fee for the Current Period is 43,964.11
Total Curtailments for the deal are 2,272,174.03

The Loan Count at the Beginning of the preceding Collection Period was 18,742

POOL -161052 Net WAC Rate: 3.46

GMACM
HOME EQUITY LOAN TRUST 2006-HE1
RESIDENTIAL FUNDING CORPORATION - MASTER SERVICER
STATEMENT TO CERTIFICATEHOLDERS

COLLECTIONS SUMMARY

| | POOL (161052) | DEAL TOTALS |
|--------------------------------------|---------------|--------------|
| (1) INTEREST COLLECTIONS | 2,848,454.17 | 2,848,454.17 |
| (1a) LESS EXCLUDED INTEREST | 122,310.03 | 122,310.03 |
| (1b) =INCLUDED INTEREST COLLECTIONS | 2,726,144.14 | 2,726,144.14 |
| (2) PRINCIPAL COLLECTIONS | 6,768,760.52 | 6,768,760.52 |
| (2a) LESS EXCLUDED PRINCIPAL | 1,199,360.65 | 1,199,360.65 |
| (2b) =INCLUDED PRINCIPAL COLLECTIONS | 5,569,399.87 | 5,569,399.87 |
| (3) ADDITIONAL BALANCE | 0.00 | 0.00 |
| (4) NET PRINCIPAL COLLECTIONS | 5,569,399.87 | 5,569,399.87 |
| (5) ADJUSTMENT AMOUNT | 0.00 | 0.00 |
| (6) INSURED PAYMENT AMOUNT | 0.00 | 0.00 |
| (7) TOTAL COLLECTIONS AMOUNT | 8,295,544.01 | 8,295,544.01 |

ALLOCATION OF PAYMENTS

| | POOL (161052) | DEAL TOTALS |
|--|---------------|--------------|
| (1) TOTAL COLLECTIONS | 8,295,544.01 | 8,295,544.01 |
| (2) INTEREST DISTRIBUTION AMOUNT | 312,775.23 | 312,775.23 |
| (3) PRINCIPAL COLLECTION DISTRIBUTION AMOUNT | 5,569,399.87 | 5,569,399.87 |
| (4) LIQUIDATION LOSS DISTRIBUTION AMOUNT | 2,330,925.13 | 2,330,925.13 |
| (5) CREDIT ENHANCEMENT PREMIUM AMOUNT | 82,443.78 | 82,443.78 |
| (6) CREDIT ENHANCEMENT REIMBURSEMENT AMOUNT | 0.00 | 0.00 |
| (7) OVERCOLLATERALIZATION INCREASE AMOUNT | 0.00 | 0.00 |
| (8) CREDIT ENHANCEMENT - OTHER AMOUNTS OWED | 0.00 | 0.00 |
| (9) PREPAYMENT INTEREST SHORTFALL | 0.00 | 0.00 |
| (10) BASIS RISK/NET WAC SHORTFALL | 0.00 | 0.00 |
| (11) SERVICEMEMBERS CIVIL RELIEF ACT SHORTFALL | 0.00 | 0.00 |
| (12) REMAINING AMOUNT TO SB CERTIFICATES | 0.00 | 0.00 |

PREPAYMENT FEE SUMMARY

| | POOL (161052) | DEAL TOTALS |
|--|---------------|-------------|
| (1) PREPAYMENT FEE COLLECTED | 0.00 | 0.00 |
| (2) PREPAYMENT FEE PAID TO SB CERTIFICATES | 0.00 | 0.00 |

For each Group, if applicable, and at the Deal level, the Substitution Adjustment Amounts for the Collection Period are 0.00.
Excess Spread is 2,453,235.16

GMACM
HOME EQUITY LOAN TRUST 2006-HE1
RESIDENTIAL FUNDING CORPORATION - MASTER SERVICER
STATEMENT TO CERTIFICATEHOLDERS

| LIQUIDATION LOSS SUMMARY | | | | | |
|--------------------------------|--|---------------------|----------------|------------|--------------------|
| CURRENT PERIOD REALIZED LOSSES | | DEEMED LIQUIDATIONS | CHARGE-OFFS | BANKRUPTCY | TOTAL LIQUIDATIONS |
| POOL (161052) | (1) LOSS COUNT | 0 | 124 | 0 | 124 |
| | (2) BEGINNING AGGREGATE ACTUAL BALANCE | 0.00 | 7,722,010.34 | 0.00 | 7,722,010.34 |
| | (3) REALIZED LOSS AMOUNT | 0.00 | 7,539,576.48 | 0.00 | 7,539,576.48 |
| DEAL TOTAL | (1) LOSS COUNT | 0 | 124 | 0 | 124 |
| | (2) BEGINNING AGGREGATE ACTUAL BALANCE | 0.00 | 7,722,010.34 | 0.00 | 7,722,010.34 |
| | (3) REALIZED LOSS AMOUNT | 0.00 | 7,539,576.48 | 0.00 | 7,539,576.48 |
| CUMULATIVE REALIZED LOSSES | | DEEMED LIQUIDATIONS | CHARGE-OFFS | BANKRUPTCY | TOTAL LIQUIDATIONS |
| POOL (161052) | (1) LOSS COUNT | 0 | 297 | 0 | 297 |
| | (2) TOTAL REALIZED LOSS | 0.00 | 178,839,376.06 | 0.00 | 178,839,376.06 |
| DEAL TOTAL | (1) LOSS COUNT | 0 | 297 | 0 | 297 |
| | (2) TOTAL REALIZED LOSS | 0.00 | 178,839,376.06 | 0.00 | 178,839,376.06 |
| SUBSEQUENT RECOVERIES | | CURRENT PERIOD | CUMULATIVE | | |
| POOL (161052) | (1) SUBSEQUENT RECOVERIES COUNT | 75 | 152 | | |
| | (2) SUBSEQUENT PRINCIPAL RECOVERIES | 86,696.61 | 2,134,359.42 | | |
| | (3) NET LOSS | 7,452,879.87 | 176,705,016.64 | | |
| | (4) NET LOSS % | 0.775223 % | 18.380255 % | | |
| DEAL TOTAL | (1) SUBSEQUENT RECOVERIES COUNT | 75 | 152 | | |
| | (2) SUBSEQUENT PRINCIPAL RECOVERIES | 86,696.61 | 2,134,359.42 | | |
| | (3) NET LOSS | 7,452,879.87 | 176,705,016.64 | | |
| | (4) NET LOSS % | 0.775223 % | 18.380255 % | | |

The Cumulative Loan Count for Subsequent Recoveries and Realized Losses begins with the January 2010 Distribution.

The Cumulative Total Realized Loss Percentages are as follows:

| | |
|---------------|-------------|
| POOL (161052) | 18.602263 % |
| DEAL TOTAL | 18.602263 % |

There were 0.00 losses caused by or resulting from an Extraordinary Event in the Collection Period, 0.00 total cumulatively.

GMACM
HOME EQUITY LOAN TRUST 2006-HE1
RESIDENTIAL FUNDING CORPORATION - MASTER SERVICER
STATEMENT TO CERTIFICATEHOLDERS

PERFORMANCE TRIGGER SUMMARY

| POOL/GROUP | TRIGGER TEST NAME | TRIGGER TEST DESCRIPTION | TRIGGER TEST RESULT |
|---------------|----------------------------|--|--------------------------------|
| POOL (161052) | Stepdown Date - Clause (x) | Payment Date \geq 10/25/2008 | Pass |
| POOL (161052) | Stepdown Date - Clause (y) | Pool Balance $<$ 50% of Cut-Off Balance | Fail |
| POOL (161052) | Stepdown Date | Later to occur of Clause (x) and Clause (y) | Stepdown Date has not occurred |
| POOL (161052) | Trigger Event (i) | Agg. Liq. Loss Amt $>$ 1.50% plus 1/6 of 0.50% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (ii) | Agg. Liq. Loss Amt $>$ 2.00% plus 1/12 of 0.60% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (iii) | Agg. Liq. Loss Amt $>$ 2.60% plus 1/12 of 1.00% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (iv) | Agg. Liq. Loss Amt $>$ 3.60% * Cut-off Date Balance | Trigger in effect |
| POOL (161052) | Trigger Event (v) | Rolling Three Month Delinquency Percentage \geq 3.50% | Trigger in effect |
| POOL (161052) | Trigger Event (vi) | Excess Spread $<$ 2.00% | Trigger in effect |

GMACM
HOME EQUITY LOAN TRUST 2006-HE1
RESIDENTIAL FUNDING CORPORATION - MASTER SERVICER
STATEMENT TO CERTIFICATEHOLDERS

OVERCOLLATERALIZATION SUMMARY

| | PRIOR REQUIRED OVERCOLLATERALIZATION AMOUNT | BEGINNING OVERCOLLATERALIZATION/ UNDERCOLLATERALIZATION AMOUNT | OVERCOLLATERALIZATION INCREASE AMOUNT | OVERCOLLATERALIZATION REDUCTION AMOUNT | ENDING OVERCOLLATERALIZATION/ UNDERCOLLATERALIZATION AMOUNT | CURRENT REQUIRED OVERCOLLATERALIZATION AMOUNT |
|------------------|---|---|---|--|--|---|
| GROUP I (161052) | 34,609,861.35 | 0.00 | 0.00 | 0.00 | 0.00 | 34,609,861.35 |
| DEAL TOTALS | 34,609,861.35 | 0.00 | 0.00 | 0.00 | 0.00 | 34,609,861.35 |

CREDIT ENHANCEMENT SUMMARY

| POOL/GROUP | CREDIT ENHANCER | CREDIT ENHANCEMENT PREMIUM AMOUNT PAID | CREDIT ENHANCEMENT PREMIUM UNREIMBURSED AMT | CREDIT ENHANCEMENT DRAW AMOUNT | CREDIT ENHANCEMENT REIMBURSEMENT AMOUNT | CREDIT ENHANCEMENT UNREIMBURSED AMOUNT |
|---------------|--------------------------------------|---|--|---|--|---|
| POOL (161052) | Financial Guaranty Insurance Company | 82,443.78 | 0.00 | 0.00 | 0.00 | 33,366,266.79 |
| DEAL TOTALS | | 82,443.78 | 0.00 | 0.00 | 0.00 | 33,366,266.79 |

Per the deal documents, an insured payment claim to FGIC has been submitted in the amount of \$5,139,033.20

GMACM
HOME EQUITY LOAN TRUST 2006-HE1
RESIDENTIAL FUNDING CORPORATION - MASTER SERVICER
STATEMENT TO CERTIFICATEHOLDERS

REPURCHASE SUMMARY

| POOL/GROUP | BREACH OF REPS AND WARRANTIES | | OPTIONAL REPURCHASE OF DEFAULTED LOANS | | SELLER SERVICER REPURCHASES | | TOTAL | |
|---------------|----------------------------------|--------|---|--------|--------------------------------|--------|-------|--------|
| | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| DEAL TOTALS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |

MISCELLANEOUS INFORMATION SUMMARY

| | CURRENT PERIOD SERVICE MEMBERS CIVIL RELIEF ACT INTEREST SHORTFALL | CURRENT PERIOD LOAN MODIFICATION RATE REDUCTION INTEREST SHORTFALL | CURRENT YEAR LIEN RELEASE LOAN COUNT | CURRENT YEAR LIEN RELEASE LOAN AMOUNT | CUMULATIVE LIEN RELEASE LOAN COUNT | CUMULATIVE LIEN RELEASE LOAN AMOUNT |
|---------------|---|---|--|---|--|---|
| POOL (161052) | 42.34 | 0.00 | 0 | 0.00 | 9 | 0.00 |
| DEAL TOTALS | 42.34 | 0.00 | 0 | 0.00 | 9 | 0.00 |

| | LIEN RELEASE OUTSTANDING PRINCIPAL AMOUNT AS A PERCENTAGE OF POOL BALANCE | CURRENT PERIOD ADVANCES OUTSTANDING | CURRENT PERIOD ADVANCES REIMBURSED | |
|---------------|--|---|--|---|
| POOL (161052) | 0.02000 | 0.00 | 0.00 | 0 |
| DEAL TOTALS | 0.02000 | 0.00 | 0.00 | 0 |

Notes:
The servicer may in its reasonable discretion make advances to pay off a first lien mortgage so that upon the servicer's foreclosure of the second mortgage, the property will be acquired free and clear of the first lien. When the sale of the acquired property is completed, such advances will be reimbursed from the sales proceeds.

There were no material modifications, extensions or waivers of the Home Loans during the Collection Period and none have become material over time.

There are no outstanding release agreements with respect to Unsecured Loans.

For each Group, if applicable, and at the Deal Level there have been 0 Current Year Capitalization Workouts in the amount of 0.00 and 0 Cumulative Capitalization Workouts in the amount of 0.00. For each Group, if applicable, and at the Deal Level the Cumulative Capitalization Workouts expressed as a percentage of the original Pool Balance is 0.000000%.

For each Group, if applicable, and at the Deal Level, there were 0 increases in Credit Limits for a total amount of 0.00.

GMACM
HOME EQUITY LOAN TRUST 2006-HE1
RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
STATEMENT TO CERTIFICATEHOLDERS

DISTRIBUTION SUMMARY

| CLASS | CUSIP | ORIGINAL FACE VALUE | PRINCIPAL BALANCE BEFORE DISTRIBUTION | CURRENT PASS-THROUGH RATE | PRINCIPAL DISTRIBUTION | INTEREST DISTRIBUTION | TOTAL DISTRIBUTION | *DEFERRED INTEREST | PRINCIPAL LOSS | ADDITIONAL BALANCE | REMAINING PRINCIPAL BALANCE |
|-------|-----------|------------------------|---|---------------------------------|---------------------------|--------------------------|-----------------------|-----------------------|-------------------|-----------------------|-----------------------------------|
| A-1 | 361856ER4 | 1,274,156,000.00 | 811,398,417.23 | 0.43875 % | 7,709,957.27 | 276,848.03 | 7,986,805.30 | 0.00 | 3,184,395.59 | 0.00 | 800,504,064.37 |
| CERTS | | 0.00 | 0.00 | 0.00000 % | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | 1,274,156,000.00 | 811,398,417.23 | | 7,709,957.27 | 276,848.03 | 7,986,805.30 | 0.00 | 3,184,395.59 | 0.00 | 800,504,064.37 |

DISTRIBUTION FACTOR SUMMARY
AMOUNTS PER \$25,000 UNIT

| CLASS | PRINCIPAL BALANCE BEFORE DISTRIBUTION | PRINCIPAL DISTRIBUTION | INTEREST DISTRIBUTION | ADDITIONAL BALANCE | TOTAL DISTRIBUTION | DEFERRED INTEREST | PRINCIPAL BALANCE AFTER DISTRIBUTION |
|-------|---|---------------------------|--------------------------|-----------------------|-----------------------|----------------------|--|
| A-1 | 15,920.311510 | 151.275771 | 5.431989 | 0.000000 | 156.707760 | 0.000000 | 15,706.555250 |

* DEFERRED INTEREST - INCLUDES NON-CASH ALLOCATIONS

DETERMINATION DATE 18-March-2010
PAYMENT DATE 25-March-2010

RESIDENTIAL FUNDING COMPANY, LLC
2255 NORTH ONTARIO STREET, SUITE 400
BURBANK, CA 91504-2130
(818) 260-1494
www.gmacrfc.com/investors/

The Percentage Interest for the Notes are as follows: A-1 100.00%
The percentage of the Remaining Principal Balance over the Original Face Values are as follows:
A-1 62.826221 % CERTS 0.000000 %

GMACM
HOME EQUITY LOAN TRUST 2006-HE1
RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
STATEMENT TO CERTIFICATEHOLDERS

INTEREST DISTRIBUTION SUMMARY

| CLASS | RECORD DATE | ACCRUAL DATES | INTEREST ACCRUAL METHODOLOGY | ACCRUED CERTIFICATE INTEREST | PREPAYMENT INTEREST SHORTFALL ALLOCATED | SERVICEMEMBERS CIVIL RELIEF ACT SHORTFALL ALLOCATED | PRIOR PERIOD SHORTFALLS REPAID | CERTIFICATE INTEREST DISTRIBUTION AMOUNT |
|-------------|-------------|-----------------------|------------------------------|------------------------------|---|---|--------------------------------|--|
| A-1 | 03/24/2010 | 02/25/2010-03/24/2010 | Actual/360 | 276,889.71 | 0.00 | 41.68 | 0.00 | 276,848.03 |
| CERTS | 02/28/2010 | 02/01/2010-02/28/2010 | 30/360 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | | | | 276,889.71 | 0.00 | 41.68 | 0.00 | 276,848.03 |

PREPAYMENT INTEREST SHORTFALL AMOUNTS

| CLASS | PREPAYMENT INTEREST SHORTFALL AMOUNTS | | | | | BASIS RISK/NET WAC SHORTFALL AMOUNTS | | | | |
|-------------|---------------------------------------|---------------------|-------------------------------|------------|------------------|--------------------------------------|---------------------|-------------------------------|------------|------------------|
| | CURRENT PERIOD | PRIOR PERIOD UNPAID | PRIOR UNPAID ACCRUED INTEREST | TOTAL PAID | REMAINING UNPAID | CURRENT PERIOD | PRIOR PERIOD UNPAID | PRIOR UNPAID ACCRUED INTEREST | TOTAL PAID | REMAINING UNPAID |
| A-1 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | | | | | | | | | | |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

INDEX VALUE USED FOR THE CURRENT DISTRIBUTION : LIBOR - 1 MONTH 0.22875

For each Class of Certificates, the aggregate Interest Distribution Amount remaining unpaid is 0.00.

GMACM
HOME EQUITY LOAN TRUST 2006-HE1
RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
STATEMENT TO CERTIFICATEHOLDERS

COLLATERAL SUMMARY

| POOL/GROUP | MASTER SERVICER FEE AMOUNT | SUBSERVICER FEE AMOUNT | WEIGHTED AVERAGE GROSS RATE | WEIGHTED AVERAGE NET RATE | WEIGHTED AVERAGE REMAINING AMORTIZATION TERM | WEIGHTED AVERAGE MONTHS TO MATURITY | WEIGHTED AVERAGE REMAINING DRAW MONTHS | PERCENTAGE OF DELINQUENT LOANS | ADDITIONAL DRAW AMOUNTS |
|--------------|----------------------------|------------------------|-----------------------------|---------------------------|--|-------------------------------------|--|--------------------------------|-------------------------|
| POOL -161052 | 0.00 | 361,013.06 | 4.68704414 % | 4.07540006 % | 214.77 | 157.50 | 77.89 | 8.1309804 % | 1,329,517.97 |
| DEAL TOTALS | 0.00 | 361,013.06 | | | | | | 8.1309804 % | 1,329,517.97 |

| POOL/GROUP | BEGINNING OF PERIOD COUNT | PERIOD AMOUNT | COUNT | PAYOFFS AMOUNT | COUNT | REPURCHASES AMOUNT | COUNT | LIQUIDATIONS AMOUNT | COUNT | END OF PERIOD COUNT | PERIOD AMOUNT |
|---------------|---------------------------|----------------|-------|----------------|-------|--------------------|-------|---------------------|--------|---------------------|---------------|
| POOL (161052) | 18,262 | 872,126,915.81 | 116 | 3,313,874.31 | 0 | 0.00 | 106 | 5,665,261.45 | 18,040 | 861,651,347.82 | |
| DEAL TOTALS | 18,262 | 872,126,915.81 | 116 | 3,313,874.31 | 0 | 0.00 | 106 | 5,665,261.45 | 18,040 | 861,651,347.82 | |

DELINQUENCY SUMMARY

| CURRENT | | | DELINQUENCY | | | | | | | | | |
|---------------|--------|----------------|-------------|---------------|------------|---------------|-------------|--------------|--------------|--------------|--------------|--------------|
| | | | 30-59 DAYS | | 60-89 DAYS | | 90-119 DAYS | | 120-149 DAYS | | 150-179 DAYS | |
| POOL/GROUP | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 16,874 | 791,590,645.23 | 409 | 21,509,579.54 | 204 | 11,611,840.03 | 133 | 7,379,187.55 | 106 | 6,376,702.68 | 123 | 7,629,790.57 |
| DEAL TOTALS | 16,874 | 791,590,645.23 | 409 | 21,509,579.54 | 204 | 11,611,840.03 | 133 | 7,379,187.55 | 106 | 6,376,702.68 | 123 | 7,629,790.57 |

| 180+ DAYS | | FORECLOSURE | | REO LOANS | | PAID OFF | | REPURCHASED | | LIQUIDATED | | |
|---------------|-------|---------------|-------|--------------|-------|------------|-------|--------------|-------|------------|-------|--------------|
| POOL/GROUP | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 161 | 12,596,711.05 | 23 | 2,252,107.77 | 7 | 704,783.40 | 116 | 3,313,874.31 | 0 | 0.00 | 106 | 5,665,261.45 |
| DEAL TOTALS | 161 | 12,596,711.05 | 23 | 2,252,107.77 | 7 | 704,783.40 | 116 | 3,313,874.31 | 0 | 0.00 | 106 | 5,665,261.45 |

Delinquency information appearing on this statement has been derived using the OTS method.
 GMACM Recovery Fee for the Current Period is 58,461.98
 Total Curtailments for the deal are 2,004,980.32

The Loan Count at the Beginning of the preceding Collection Period was 18,493

POOL -161052 Net WAC Rate: 3.96

GMACM
HOME EQUITY LOAN TRUST 2006-HE1
RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
STATEMENT TO CERTIFICATEHOLDERS

COLLECTIONS SUMMARY

| | POOL (161052) | DEAL TOTALS |
|--------------------------------------|---------------|--------------|
| (1) INTEREST COLLECTIONS | 2,911,817.58 | 2,911,817.58 |
| (1a) LESS EXCLUDED INTEREST | 152,522.35 | 152,522.35 |
| (1b) =INCLUDED INTEREST COLLECTIONS | 2,759,295.23 | 2,759,295.23 |
| (2) PRINCIPAL COLLECTIONS | 6,161,653.16 | 6,161,653.16 |
| (2a) LESS EXCLUDED PRINCIPAL | 853,003.25 | 853,003.25 |
| (2b) =INCLUDED PRINCIPAL COLLECTIONS | 5,308,649.91 | 5,308,649.91 |
| (3) ADDITIONAL BALANCE | 0.00 | 0.00 |
| (4) NET PRINCIPAL COLLECTIONS | 5,308,649.91 | 5,308,649.91 |
| (5) ADJUSTMENT AMOUNT | 0.00 | 0.00 |
| (6) INSURED PAYMENT AMOUNT | 0.00 | 0.00 |
| (7) TOTAL COLLECTIONS AMOUNT | 8,067,945.14 | 8,067,945.14 |

ALLOCATION OF PAYMENTS

| | POOL (161052) | DEAL TOTALS |
|--|---------------|--------------|
| (1) TOTAL COLLECTIONS | 8,067,945.14 | 8,067,945.14 |
| (2) INTEREST DISTRIBUTION AMOUNT | 276,848.03 | 276,848.03 |
| (3) PRINCIPAL COLLECTION DISTRIBUTION AMOUNT | 5,308,649.91 | 5,308,649.91 |
| (4) LIQUIDATION LOSS DISTRIBUTION AMOUNT | 2,401,307.36 | 2,401,307.36 |
| (5) CREDIT ENHANCEMENT PREMIUM AMOUNT | 81,139.84 | 81,139.84 |
| (6) CREDIT ENHANCEMENT REIMBURSEMENT AMOUNT | 0.00 | 0.00 |
| (7) OVERCOLLATERALIZATION INCREASE AMOUNT | 0.00 | 0.00 |
| (8) CREDIT ENHANCEMENT - OTHER AMOUNTS OWED | 0.00 | 0.00 |
| (9) PREPAYMENT INTEREST SHORTFALL | 0.00 | 0.00 |
| (10) BASIS RISK/NET WAC SHORTFALL | 0.00 | 0.00 |
| (11) SERVICEMEMBERS CIVIL RELIEF ACT SHORTFALL | 0.00 | 0.00 |
| (12) REMAINING AMOUNT TO SB CERTIFICATES | 0.00 | 0.00 |

PREPAYMENT FEE SUMMARY

| | POOL (161052) | DEAL TOTALS |
|--|---------------|-------------|
| (1) PREPAYMENT FEE COLLECTED | 0.00 | 0.00 |
| (2) PREPAYMENT FEE PAID TO SB CERTIFICATES | 0.00 | 0.00 |

For each Group, if applicable, and at the Deal level, the Substitution Adjustment Amounts for the Collection Period are 0.00.
Excess Spread is 2,634,969.55

GMACM
HOME EQUITY LOAN TRUST 2006-HE1
RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
STATEMENT TO CERTIFICATEHOLDERS

| LIQUIDATION LOSS SUMMARY | | | | | |
|--------------------------------|--|---------------------|----------------|------------|--------------------|
| CURRENT PERIOD REALIZED LOSSES | | DEEMED LIQUIDATIONS | CHARGE-OFFS | BANKRUPTCY | TOTAL LIQUIDATIONS |
| POOL (161052) | (1) LOSS COUNT | 0 | 106 | 0 | 106 |
| | (2) BEGINNING AGGREGATE ACTUAL BALANCE | 0.00 | 5,665,261.45 | 0.00 | 5,665,261.45 |
| | (3) REALIZED LOSS AMOUNT | 0.00 | 5,560,076.56 | 0.00 | 5,560,076.56 |
| DEAL TOTAL | (1) LOSS COUNT | 0 | 106 | 0 | 106 |
| | (2) BEGINNING AGGREGATE ACTUAL BALANCE | 0.00 | 5,665,261.45 | 0.00 | 5,665,261.45 |
| | (3) REALIZED LOSS AMOUNT | 0.00 | 5,560,076.56 | 0.00 | 5,560,076.56 |
| CUMULATIVE REALIZED LOSSES | | DEEMED LIQUIDATIONS | CHARGE-OFFS | BANKRUPTCY | TOTAL LIQUIDATIONS |
| POOL (161052) | (1) LOSS COUNT | 0 | 403 | 0 | 403 |
| | (2) TOTAL REALIZED LOSS | 0.00 | 184,399,452.62 | 0.00 | 184,399,452.62 |
| DEAL TOTAL | (1) LOSS COUNT | 0 | 403 | 0 | 403 |
| | (2) TOTAL REALIZED LOSS | 0.00 | 184,399,452.62 | 0.00 | 184,399,452.62 |
| SUBSEQUENT RECOVERIES | | CURRENT PERIOD | CUMULATIVE | | |
| POOL (161052) | (1) SUBSEQUENT RECOVERIES COUNT | 53 | 175 | | |
| | (2) SUBSEQUENT PRINCIPAL RECOVERIES | 109,744.19 | 2,244,103.61 | | |
| | (3) NET LOSS | 5,450,332.37 | 182,155,349.01 | | |
| | (4) NET LOSS % | 0.566925 % | 18.947180 % | | |
| DEAL TOTAL | (1) SUBSEQUENT RECOVERIES COUNT | 53 | 175 | | |
| | (2) SUBSEQUENT PRINCIPAL RECOVERIES | 109,744.19 | 2,244,103.61 | | |
| | (3) NET LOSS | 5,450,332.37 | 182,155,349.01 | | |
| | (4) NET LOSS % | 0.566925 % | 18.947180 % | | |

The Cumulative Loan Count for Subsequent Recoveries and Realized Losses begins with the January 2010 Distribution.

The Cumulative Total Realized Loss Percentages are as follows:

| | |
|---------------|-------------|
| POOL (161052) | 19.180604 % |
| DEAL TOTAL | 19.180604 % |

There were 0.00 losses caused by or resulting from an Extraordinary Event in the Collection Period, 0.00 total cumulatively.

GMACM
HOME EQUITY LOAN TRUST 2006-HE1
RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
STATEMENT TO CERTIFICATEHOLDERS

PERFORMANCE TRIGGER SUMMARY

| POOL/GROUP | TRIGGER TEST NAME | TRIGGER TEST DESCRIPTION | TRIGGER TEST RESULT |
|---------------|----------------------------|--|--------------------------------|
| POOL (161052) | Stepdown Date - Clause (x) | Payment Date \geq 10/25/2008 | Pass |
| POOL (161052) | Stepdown Date - Clause (y) | Pool Balance $<$ 50% of Cut-Off Balance | Fail |
| POOL (161052) | Stepdown Date | Later to occur of Clause (x) and Clause (y) | Stepdown Date has not occurred |
| POOL (161052) | Trigger Event (i) | Agg. Liq. Loss Amt $>$ 1.50% plus 1/6 of 0.50% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (ii) | Agg. Liq. Loss Amt $>$ 2.00% plus 1/12 of 0.60% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (iii) | Agg. Liq. Loss Amt $>$ 2.60% plus 1/12 of 1.00% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (iv) | Agg. Liq. Loss Amt $>$ 3.60% * Cut-off Date Balance | Trigger in effect |
| POOL (161052) | Trigger Event (v) | Rolling Three Month Delinquency Percentage \geq 3.50% | Trigger in effect |
| POOL (161052) | Trigger Event (vi) | Excess Spread $<$ 2.00% | Trigger in effect |

GMACM
HOME EQUITY LOAN TRUST 2006-HE1
RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
STATEMENT TO CERTIFICATEHOLDERS

OVERCOLLATERALIZATION SUMMARY

| | PRIOR REQUIRED OVERCOLLATERALIZATION AMOUNT | BEGINNING OVERCOLLATERALIZATION/ UNDERCOLLATERALIZATION AMOUNT | OVERCOLLATERALIZATION INCREASE AMOUNT | OVERCOLLATERALIZATION REDUCTION AMOUNT | ENDING OVERCOLLATERALIZATION/ UNDERCOLLATERALIZATION AMOUNT | CURRENT REQUIRED OVERCOLLATERALIZATION AMOUNT |
|------------------|---|---|---|--|--|---|
| GROUP I (161052) | 34,609,861.35 | 0.00 | 0.00 | 0.00 | 0.00 | 34,609,861.35 |
| DEAL TOTALS | 34,609,861.35 | 0.00 | 0.00 | 0.00 | 0.00 | 34,609,861.35 |

CREDIT ENHANCEMENT SUMMARY

| POOL/GROUP | CREDIT ENHANCER | PREVIOUS UNREIMBURSED CREDIT PREMIUM | INTEREST ON PREVIOUS UNREIMBURSED PREMIUM | CURRENT MONTH ENHANCEMENT PREMIUM DUE | CREDIT ENHANCEMENT PREMIUM AMOUNT PAID | CREDIT ENHANCEMENT UNREIMBURSED PREMIUM | CREDIT ENHANCEMENT DRAW AMOUNT | CREDIT ENHANCEMENT REIMBURSEMENT AMOUNT | CREDIT ENHANCEMENT UNREIMBURSED AMOUNT |
|---------------|----------------------------------|---|--|--|---|--|---|--|---|
| POOL (161052) | Financial Guaranty Insurance Com | 0.00 | 0.00 | 81,139.84 | 81,139.84 | 0.00 | 0.00 | 0.00 | 33,456,386.06 |
| DEAL TOTALS | | 0.00 | 0.00 | 81,139.84 | 81,139.84 | 0.00 | 0.00 | 0.00 | 33,456,386.06 |

EXCLUDED AMOUNTS SUMMARY

| POOL/GROUP | BEGINNING EXCLUDED AMOUNT | PRINCIPAL DRAWS | EXCLUDED PRINCIPAL PAYMENT | EXCLUDED LOSS AMOUNT | ENDING EXCLUDED AMOUNT |
|---------------|---------------------------------|--------------------|----------------------------------|----------------------------|------------------------------|
| POOL (161052) | 60,728,498.58 | 1,329,517.97 | 853,003.25 | 57,729.85 | 61,147,283.45 |
| DEAL TOTALS | 60,728,498.58 | 1,329,517.97 | 853,003.25 | 57,729.85 | 61,147,283.45 |

Per the deal documents, an insured payment claim to FGIC has been submitted in the amount of \$3,184,395.59

GMACM
HOME EQUITY LOAN TRUST 2006-HE1
RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
STATEMENT TO CERTIFICATEHOLDERS

REPURCHASE SUMMARY

| POOL/GROUP | BREACH OF REPS AND WARRANTIES | | OPTIONAL REPURCHASE OF DEFAULTED LOANS | | SELLER SERVICER REPURCHASES | | TOTAL | |
|---------------|-------------------------------|--------|--|--------|-----------------------------|--------|-------|--------|
| | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| DEAL TOTALS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |

MISCELLANEOUS INFORMATION SUMMARY

| | CURRENT PERIOD SERVICE MEMBERS CIVIL RELIEF ACT INTEREST SHORTFALL | CURRENT PERIOD LOAN MODIFICATION RATE REDUCTION INTEREST SHORTFALL | CURRENT YEAR LIEN RELEASE LOAN COUNT | CURRENT YEAR LIEN RELEASE LOAN AMOUNT | CUMULATIVE LIEN RELEASE LOAN COUNT | CUMULATIVE LIEN RELEASE LOAN AMOUNT |
|---------------|--|--|--------------------------------------|---------------------------------------|------------------------------------|-------------------------------------|
| POOL (161052) | 41.68 | 0.00 | 0 | 0.00 | 9 | 0.00 |
| DEAL TOTALS | 41.68 | 0.00 | 0 | 0.00 | 9 | 0.00 |

| | LIEN RELEASE OUTSTANDING PRINCIPAL AMOUNT AS A PERCENTAGE OF POOL BALANCE | CURRENT PERIOD ADVANCES OUTSTANDING | CURRENT PERIOD ADVANCES REIMBURSED | |
|---------------|---|-------------------------------------|------------------------------------|------|
| POOL (161052) | 0.02000 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | 0.02000 | 0.00 | 0.00 | 0.00 |

Notes:
The servicer may in its reasonable discretion make advances to pay off a first lien mortgage so that upon the servicer's foreclosure of the second mortgage, the property will be acquired free and clear of the first lien. When the sale of the acquired property is completed, such advances will be reimbursed from the sales proceeds.

There were no material modifications, extensions or waivers of the Home Loans during the Collection Period and none have become material over time.

There are no outstanding release agreements with respect to Unsecured Loans.

For each Group, if applicable, and at the Deal Level there have been 0 Current Year Capitalization Workouts in the amount of 0.00 and 0 Cumulative Capitalization Workouts in the amount of 0.00. For each Group, if applicable, and at the Deal Level the Cumulative Capitalization Workouts expressed as a percentage of the original Pool Balance is 0.000000%.

For each Group, if applicable, and at the Deal Level, there were 0 increases in Credit Limits for a total amount of 0.00.

GMACM
HOME EQUITY LOAN TRUST 2006-HE1
RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
STATEMENT TO CERTIFICATEHOLDERS

DISTRIBUTION SUMMARY

| CLASS | CUSIP | ORIGINAL FACE VALUE | PRINCIPAL BALANCE BEFORE DISTRIBUTION | CURRENT PASS-THROUGH RATE | PRINCIPAL DISTRIBUTION | INTEREST DISTRIBUTION | TOTAL DISTRIBUTION | *DEFERRED INTEREST | PRINCIPAL LOSS | ADDITIONAL BALANCE | REMAINING PRINCIPAL BALANCE |
|-------|-----------|------------------------|---|---------------------------------|---------------------------|--------------------------|-----------------------|-----------------------|-------------------|-----------------------|-----------------------------------|
| A-1 | 361856ER4 | 1,274,156,000.00 | 800,504,064.37 | 0.45606 % | 10,509,645.43 | 324,472.66 | 10,834,118.09 | 0.00 | 5,998,165.07 | 0.00 | 783,996,253.87 |
| CERTS | | 0.00 | 0.00 | 0.00000 % | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | 1,274,156,000.00 | 800,504,064.37 | | 10,509,645.43 | 324,472.66 | 10,834,118.09 | 0.00 | 5,998,165.07 | 0.00 | 783,996,253.87 |

DISTRIBUTION FACTOR SUMMARY
AMOUNTS PER \$25,000 UNIT

| CLASS | PRINCIPAL BALANCE BEFORE DISTRIBUTION | PRINCIPAL DISTRIBUTION | INTEREST DISTRIBUTION | ADDITIONAL BALANCE | TOTAL DISTRIBUTION | DEFERRED INTEREST | PRINCIPAL BALANCE AFTER DISTRIBUTION |
|-------|---|---------------------------|--------------------------|-----------------------|-----------------------|----------------------|--|
| A-1 | 15,706.555250 | 206.207981 | 6.366423 | 0.000000 | 212.574404 | 0.000000 | 15,382.658280 |

* DEFERRED INTEREST - INCLUDES NON-CASH ALLOCATIONS

DETERMINATION DATE 19-April-2010
PAYMENT DATE 26-April-2010

RESIDENTIAL FUNDING COMPANY, LLC
2255 NORTH ONTARIO STREET, SUITE 400
BURBANK, CA 91504-2130
(818) 260-1441
www.gmacrfc.com/investors/

The Percentage Interest for the Notes are as follows: Class A-1 100.00%
The percentage of the Remaining Principal Balance over the Original Face Values are as follows:
A-1 61.530633 % CERTS 0.000000 %

GMACM
HOME EQUITY LOAN TRUST 2006-HE1
RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
STATEMENT TO CERTIFICATEHOLDERS

INTEREST DISTRIBUTION SUMMARY

| CLASS | RECORD DATE | ACCRUAL DATES | INTEREST ACCRUAL METHODOLOGY | ACCRUED CERTIFICATE INTEREST | PREPAYMENT INTEREST SHORTFALL ALLOCATED | SERVICEMEMBERS CIVIL RELIEF ACT SHORTFALL ALLOCATED | PRIOR PERIOD SHORTFALLS REPAID | CERTIFICATE INTEREST DISTRIBUTION AMOUNT |
|-------------|-------------|-----------------------|------------------------------|------------------------------|---|---|--------------------------------|--|
| A-1 | 04/23/2010 | 03/25/2010-04/25/2010 | Actual/360 | 324,513.67 | 0.00 | 41.01 | 0.00 | 324,472.66 |
| CERTS | 03/31/2010 | 03/01/2010-03/31/2010 | 30/360 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | | | | 324,513.67 | 0.00 | 41.01 | 0.00 | 324,472.66 |

PREPAYMENT INTEREST SHORTFALL AMOUNTS

| CLASS | PREPAYMENT INTEREST SHORTFALL AMOUNTS | | | | | BASIS RISK/NET WAC SHORTFALL AMOUNTS | | | | |
|-------------|---------------------------------------|---------------------|-------------------------------|------------|------------------|--------------------------------------|---------------------|-------------------------------|------------|------------------|
| | CURRENT PERIOD | PRIOR PERIOD UNPAID | PRIOR UNPAID ACCRUED INTEREST | TOTAL PAID | REMAINING UNPAID | CURRENT PERIOD | PRIOR PERIOD UNPAID | PRIOR UNPAID ACCRUED INTEREST | TOTAL PAID | REMAINING UNPAID |
| A-1 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | | | | | | | | | | |

INDEX VALUE USED FOR THE CURRENT DISTRIBUTION : LIBOR - 1 MONTH 0.24606

For each Class of Certificates, the aggregate Interest Distribution Amount remaining unpaid is 0.00.

GMACM
HOME EQUITY LOAN TRUST 2006-HE1
RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
STATEMENT TO CERTIFICATEHOLDERS

COLLATERAL SUMMARY

| POOL/GROUP | MASTER SERVICER FEE AMOUNT | SUBSERVICER FEE AMOUNT | WEIGHTED AVERAGE GROSS RATE | WEIGHTED AVERAGE NET RATE | WEIGHTED AVERAGE REMAINING AMORTIZATION TERM | WEIGHTED AVERAGE MONTHS TO MATURITY | WEIGHTED AVERAGE REMAINING DRAW MONTHS | PERCENTAGE OF DELINQUENT LOANS | ADDITIONAL DRAW AMOUNTS |
|--------------|----------------------------|------------------------|-----------------------------|---------------------------|--|-------------------------------------|--|--------------------------------|-------------------------|
| POOL -161052 | 0.00 | 355,435.70 | 4.67032003 % | 4.05883586 % | 213.95 | 157.09 | 77.72 | 7.3743617 % | 1,333,423.99 |
| DEAL TOTALS | 0.00 | 355,435.70 | | | | | | 7.3743617 % | 1,333,423.99 |

| POOL/GROUP | BEGINNING OF PERIOD COUNT | PERIOD AMOUNT | PAYOFFS COUNT | PAYOFFS AMOUNT | REPURCHASES COUNT | REPURCHASES AMOUNT | LIQUIDATIONS COUNT | LIQUIDATIONS AMOUNT | END OF PERIOD COUNT | END OF PERIOD AMOUNT |
|---------------|---------------------------|----------------|---------------|----------------|-------------------|--------------------|--------------------|---------------------|---------------------|----------------------|
| POOL (161052) | 18,040 | 861,651,347.82 | 135 | 5,635,404.95 | 0 | 0.00 | 148 | 8,570,064.50 | 17,757 | 845,058,397.58 |
| DEAL TOTALS | 18,040 | 861,651,347.82 | 135 | 5,635,404.95 | 0 | 0.00 | 148 | 8,570,064.50 | 17,757 | 845,058,397.58 |

DELINQUENCY SUMMARY

| CURRENT | | | DELINQUENCY | | | | | | | | | |
|---------------|--------|----------------|-------------|---------------|------------|---------------|-------------|--------------|--------------|--------------|--------------|--------------|
| | | | 30-59 DAYS | | 60-89 DAYS | | 90-119 DAYS | | 120-149 DAYS | | 150-179 DAYS | |
| POOL/GROUP | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 16,750 | 782,740,734.91 | 348 | 18,755,045.02 | 198 | 12,244,577.61 | 116 | 7,035,811.79 | 107 | 6,124,780.34 | 74 | 5,066,575.86 |
| DEAL TOTALS | 16,750 | 782,740,734.91 | 348 | 18,755,045.02 | 198 | 12,244,577.61 | 116 | 7,035,811.79 | 107 | 6,124,780.34 | 74 | 5,066,575.86 |

| 180+ DAYS | | | FORECLOSURE | | REO LOANS | | PAID OFF | | REPURCHASED | | LIQUIDATED | |
|---------------|-------|---------------|-------------|--------------|-----------|------------|----------|--------------|-------------|--------|------------|--------------|
| POOL/GROUP | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 134 | 10,337,044.88 | 24 | 2,111,443.77 | 6 | 642,383.40 | 135 | 5,635,404.95 | 0 | 0.00 | 148 | 8,570,064.50 |
| DEAL TOTALS | 134 | 10,337,044.88 | 24 | 2,111,443.77 | 6 | 642,383.40 | 135 | 5,635,404.95 | 0 | 0.00 | 148 | 8,570,064.50 |

Delinquency information appearing on this statement has been derived using the OTS method.
 GMACM Recovery Fee for the Current Period is 154,246.56
 Total Curtailments for the deal are 2,665,211.55

The Loan Count at the Beginning of the preceding Collection Period was 18,262

POOL -161052 Net WAC Rate: 3.94%

GMACM
HOME EQUITY LOAN TRUST 2006-HE1
RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
STATEMENT TO CERTIFICATEHOLDERS

COLLECTIONS SUMMARY

| | POOL (161052) | DEAL TOTALS |
|--------------------------------------|---------------|---------------|
| (1) INTEREST COLLECTIONS | 3,039,687.09 | 3,039,687.09 |
| (1a) LESS EXCLUDED INTEREST | 140,106.46 | 140,106.46 |
| (1b) =INCLUDED INTEREST COLLECTIONS | 2,899,580.63 | 2,899,580.63 |
| (2) PRINCIPAL COLLECTIONS | 9,281,515.56 | 9,281,515.56 |
| (2a) LESS EXCLUDED PRINCIPAL | 1,266,927.69 | 1,266,927.69 |
| (2b) =INCLUDED PRINCIPAL COLLECTIONS | 8,014,587.87 | 8,014,587.87 |
| (3) ADDITIONAL BALANCE | 0.00 | 0.00 |
| (4) NET PRINCIPAL COLLECTIONS | 8,014,587.87 | 8,014,587.87 |
| (5) ADJUSTMENT AMOUNT | 0.00 | 0.00 |
| (6) INSURED PAYMENT AMOUNT | 0.00 | 0.00 |
| (7) TOTAL COLLECTIONS AMOUNT | 10,914,168.50 | 10,914,168.50 |

ALLOCATION OF PAYMENTS

| | POOL (161052) | DEAL TOTALS |
|--|---------------|---------------|
| (1) TOTAL COLLECTIONS | 10,914,168.50 | 10,914,168.50 |
| (2) INTEREST DISTRIBUTION AMOUNT | 324,472.66 | 324,472.66 |
| (3) PRINCIPAL COLLECTION DISTRIBUTION AMOUNT | 8,012,823.64 | 8,012,823.64 |
| (4) LIQUIDATION LOSS DISTRIBUTION AMOUNT | 2,496,821.79 | 2,496,821.79 |
| (5) CREDIT ENHANCEMENT PREMIUM AMOUNT | 80,050.41 | 80,050.41 |
| (6) CREDIT ENHANCEMENT REIMBURSEMENT AMOUNT | 0.00 | 0.00 |
| (7) OVERCOLLATERALIZATION INCREASE AMOUNT | 0.00 | 0.00 |
| (8) CREDIT ENHANCEMENT - OTHER AMOUNTS OWED | 0.00 | 0.00 |
| (9) PREPAYMENT INTEREST SHORTFALL | 0.00 | 0.00 |
| (10) BASIS RISK/NET WAC SHORTFALL | 0.00 | 0.00 |
| (11) SERVICEMEMBERS CIVIL RELIEF ACT SHORTFALL | 0.00 | 0.00 |
| (12) REMAINING AMOUNT TO SB CERTIFICATES | 0.00 | 0.00 |

PREPAYMENT FEE SUMMARY

| | POOL (161052) | DEAL TOTALS |
|--|---------------|-------------|
| (1) PREPAYMENT FEE COLLECTED | 0.00 | 0.00 |
| (2) PREPAYMENT FEE PAID TO SB CERTIFICATES | 0.00 | 0.00 |

For each Group, if applicable, and at the Deal level, the Substitution Adjustment Amounts for the Collection Period are 0.00.
Excess Spread is 2,715,214.43

GMACM
HOME EQUITY LOAN TRUST 2006-HE1
RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
STATEMENT TO CERTIFICATEHOLDERS

| LIQUIDATION LOSS SUMMARY | | | | | |
|--------------------------------|--|---------------------|----------------|------------|--------------------|
| CURRENT PERIOD REALIZED LOSSES | | DEEMED LIQUIDATIONS | CHARGE-OFFS | BANKRUPTCY | TOTAL LIQUIDATIONS |
| POOL (161052) | (1) LOSS COUNT | 0 | 148 | 0 | 148 |
| | (2) BEGINNING AGGREGATE ACTUAL BALANCE | 0.00 | 8,570,064.50 | 0.00 | 8,570,064.50 |
| | (3) REALIZED LOSS AMOUNT | 0.00 | 8,399,568.89 | 0.00 | 8,399,568.89 |
| DEAL TOTAL | (1) LOSS COUNT | 0 | 148 | 0 | 148 |
| | (2) BEGINNING AGGREGATE ACTUAL BALANCE | 0.00 | 8,570,064.50 | 0.00 | 8,570,064.50 |
| | (3) REALIZED LOSS AMOUNT | 0.00 | 8,399,568.89 | 0.00 | 8,399,568.89 |
| CUMULATIVE REALIZED LOSSES | | DEEMED LIQUIDATIONS | CHARGE-OFFS | BANKRUPTCY | TOTAL LIQUIDATIONS |
| POOL (161052) | (1) LOSS COUNT | 0 | 551 | 0 | 551 |
| | (2) TOTAL REALIZED LOSS | 0.00 | 192,799,021.51 | 0.00 | 192,799,021.51 |
| DEAL TOTAL | (1) LOSS COUNT | 0 | 551 | 0 | 551 |
| | (2) TOTAL REALIZED LOSS | 0.00 | 192,799,021.51 | 0.00 | 192,799,021.51 |
| SUBSEQUENT RECOVERIES | | CURRENT PERIOD | CUMULATIVE | | |
| POOL (161052) | (1) SUBSEQUENT RECOVERIES COUNT | 100 | 236 | | |
| | (2) SUBSEQUENT PRINCIPAL RECOVERIES | 286,649.82 | 2,530,753.43 | | |
| | (3) NET LOSS | 8,112,919.07 | 190,268,268.08 | | |
| | (4) NET LOSS % | 0.843878 % | 19.791058 % | | |
| DEAL TOTAL | (1) SUBSEQUENT RECOVERIES COUNT | 100 | 236 | | |
| | (2) SUBSEQUENT PRINCIPAL RECOVERIES | 286,649.82 | 2,530,753.43 | | |
| | (3) NET LOSS | 8,112,919.07 | 190,268,268.08 | | |
| | (4) NET LOSS % | 0.843878 % | 19.791058 % | | |

The Cumulative Loan Count for Subsequent Recoveries and Realized Losses begins with the January 2010 Distribution.

The Cumulative Total Realized Loss Percentages are as follows:

| | |
|---------------|-------------|
| POOL (161052) | 20.054298 % |
| DEAL TOTAL | 20.054298 % |

There were 0.00 losses caused by or resulting from an Extraordinary Event in the Collection Period, 0.00 total cumulatively.

GMACM
HOME EQUITY LOAN TRUST 2006-HE1
RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
STATEMENT TO CERTIFICATEHOLDERS

PERFORMANCE TRIGGER SUMMARY

| POOL/GROUP | TRIGGER TEST NAME | TRIGGER TEST DESCRIPTION | TRIGGER TEST RESULT |
|---------------|----------------------------|--|--------------------------------|
| POOL (161052) | Stepdown Date - Clause (x) | Payment Date >= 10/25/2008 | Pass |
| POOL (161052) | Stepdown Date - Clause (y) | Pool Balance < 50% of Cut-Off Balance | Fail |
| POOL (161052) | Stepdown Date | Later to occur of Clause (x) and Clause (y) | Stepdown Date has not occurred |
| POOL (161052) | Trigger Event (i) | Agg. Liq. Loss Amt > 1.50% plus 1/6 of 0.50% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (ii) | Agg. Liq. Loss Amt > 2.00% plus 1/12 of 0.60% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (iii) | Agg. Liq. Loss Amt > 2.60% plus 1/12 of 1.00% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (iv) | Agg. Liq. Loss Amt > 3.60% * Cut-off Date Balance | Trigger in effect |
| POOL (161052) | Trigger Event (v) | Rolling Three Month Delinquency Percentage >= 3.50% | Trigger in effect |
| POOL (161052) | Trigger Event (vi) | Excess Spread < 2.00% | Trigger in effect |

GMACM
HOME EQUITY LOAN TRUST 2006-HE1
RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
STATEMENT TO CERTIFICATEHOLDERS

OVERCOLLATERALIZATION SUMMARY

| | PRIOR REQUIRED OVERCOLLATERALIZATION AMOUNT | BEGINNING OVERCOLLATERALIZATION/ UNDERCOLLATERALIZATION AMOUNT | OVERCOLLATERALIZATION INCREASE AMOUNT | OVERCOLLATERALIZATION REDUCTION AMOUNT | ENDING OVERCOLLATERALIZATION/ UNDERCOLLATERALIZATION AMOUNT | CURRENT REQUIRED OVERCOLLATERALIZATION AMOUNT |
|------------------|---|---|---|--|--|---|
| GROUP I (161052) | 34,609,861.35 | 0.00 | 0.00 | 0.00 | 0.00 | 34,609,861.35 |
| DEAL TOTALS | 34,609,861.35 | 0.00 | 0.00 | 0.00 | 0.00 | 34,609,861.35 |

CREDIT ENHANCEMENT SUMMARY

| POOL/GROUP | CREDIT ENHANCER | PREVIOUS UNREIMBURSED CREDIT PREMIUM | INTEREST ON PREVIOUS UNREIMBURSED PREMIUM | CURRENT MONTH ENHANCEMENT PREMIUM DUE | CREDIT ENHANCEMENT PREMIUM AMOUNT PAID | CREDIT ENHANCEMENT UNREIMBURSED PREMIUM | CREDIT ENHANCEMENT DRAW AMOUNT | CREDIT ENHANCEMENT REIMBURSEMENT AMOUNT | CREDIT ENHANCEMENT UNREIMBURSED AMOUNT |
|---------------|----------------------------------|---|--|--|---|--|---|--|---|
| POOL (161052) | Financial Guaranty Insurance Com | 0.00 | 0.00 | 80,050.41 | 80,050.41 | 0.00 | 0.00 | 0.00 | 33,553,037.84 |
| DEAL TOTALS | | 0.00 | 0.00 | 80,050.41 | 80,050.41 | 0.00 | 0.00 | 0.00 | 33,553,037.84 |

EXCLUDED AMOUNTS SUMMARY

| POOL/GROUP | BEGINNING EXCLUDED AMOUNT | PRINCIPAL DRAWS | EXCLUDED PRINCIPAL PAYMENT | EXCLUDED LOSS AMOUNT | ENDING EXCLUDED AMOUNT |
|---------------|---------------------------------|--------------------|----------------------------------|----------------------------|------------------------------|
| POOL (161052) | 61,147,283.45 | 1,333,423.99 | 1,266,927.69 | 151,636.04 | 61,062,143.71 |
| DEAL TOTALS | 61,147,283.45 | 1,333,423.99 | 1,266,927.69 | 151,636.04 | 61,062,143.71 |

Per the deal documents, an insurance payment claim to Financial Guaranty Insurance Company has been submitted in the amount of 5,998,165.07

GMACM
HOME EQUITY LOAN TRUST 2006-HE1
RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
STATEMENT TO CERTIFICATEHOLDERS

REPURCHASE SUMMARY

| POOL/GROUP | BREACH OF REPS AND WARRANTIES | | OPTIONAL REPURCHASE OF DEFAULTED LOANS | | SELLER SERVICER REPURCHASES | | TOTAL | |
|---------------|----------------------------------|--------|---|--------|--------------------------------|--------|-------|--------|
| | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| DEAL TOTALS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |

MISCELLANEOUS INFORMATION SUMMARY

| | CURRENT PERIOD SERVICE MEMBERS CIVIL RELIEF ACT INTEREST SHORTFALL | CURRENT PERIOD LOAN MODIFICATION RATE REDUCTION INTEREST SHORTFALL | CURRENT YEAR LIEN RELEASE LOAN COUNT | CURRENT YEAR LIEN RELEASE LOAN AMOUNT | CUMULATIVE LIEN RELEASE LOAN COUNT | CUMULATIVE LIEN RELEASE LOAN AMOUNT |
|---------------|---|---|--|---|--|---|
| POOL (161052) | 41.01 | 0.00 | 0 | 0.00 | 10 | 0.00 |
| DEAL TOTALS | 41.01 | 0.00 | 0 | 0.00 | 10 | 0.00 |

| | LIEN RELEASE OUTSTANDING PRINCIPAL AMOUNT AS A PERCENTAGE OF POOL BALANCE | CURRENT PERIOD ADVANCES OUTSTANDING | CURRENT PERIOD ADVANCES REIMBURSED | |
|---------------|--|---|--|------|
| POOL (161052) | 0.02000 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | 0.02000 | 0.00 | 0.00 | 0.00 |

Notes:

The servicer may in its reasonable discretion make advances to pay off a first lien mortgage so that upon the servicer's foreclosure of the second mortgage, the property will be acquired free and clear of the first lien. When the sale of the acquired property is completed, such advances will be reimbursed from the sales proceeds.

There were no material modifications, extensions or waivers of the Home Loans during the Collection Period and none have become material over time.

There are no outstanding release agreements with respect to Unsecured Loans.

For each Group, if applicable, and at the Deal Level there have been 0 Current Year Capitalization Workouts in the amount of 0.00 and 0 Cumulative Capitalization Workouts in the amount of 0.00. For each Group, if applicable, and at the Deal Level the Cumulative Capitalization Workouts expressed as a percentage of the original Pool Balance is 0.000000%.

For each Group, if applicable, and at the Deal Level, there were 0 increases in Credit Limits for a total amount of 0.00.

GMACM
HOME EQUITY LOAN TRUST 2006-HE1
RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
STATEMENT TO CERTIFICATEHOLDERS

DISTRIBUTION SUMMARY

| CLASS | CUSIP | ORIGINAL FACE VALUE | PRINCIPAL BALANCE BEFORE DISTRIBUTION | CURRENT PASS-THROUGH RATE | PRINCIPAL DISTRIBUTION | INTEREST DISTRIBUTION | TOTAL DISTRIBUTION | *DEFERRED INTEREST | PRINCIPAL LOSS | ADDITIONAL BALANCE | REMAINING PRINCIPAL BALANCE |
|-------|-----------|------------------------|---|---------------------------------|---------------------------|--------------------------|-----------------------|-----------------------|-------------------|-----------------------|-----------------------------------|
| A-1 | 361856ER4 | 1,274,156,000.00 | 783,996,253.87 | 0.47250 % | 8,361,514.09 | 298,014.87 | 8,659,528.96 | 0.00 | 2,516,936.43 | 0.00 | 773,117,803.35 |
| CERTS | | 0.00 | 0.00 | 0.00000 % | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | 1,274,156,000.00 | 783,996,253.87 | | 8,361,514.09 | 298,014.87 | 8,659,528.96 | 0.00 | 2,516,936.43 | 0.00 | 773,117,803.35 |

DISTRIBUTION FACTOR SUMMARY
AMOUNTS PER \$25,000 UNIT

| CLASS | PRINCIPAL BALANCE BEFORE DISTRIBUTION | PRINCIPAL DISTRIBUTION | INTEREST DISTRIBUTION | ADDITIONAL BALANCE | TOTAL DISTRIBUTION | DEFERRED INTEREST | PRINCIPAL BALANCE AFTER DISTRIBUTION |
|-------|---|---------------------------|--------------------------|-----------------------|-----------------------|----------------------|--|
| A-1 | 15,382.658280 | 164.059858 | 5.847300 | 0.000000 | 169.907158 | 0.000000 | 15,169.214040 |

* DEFERRED INTEREST - INCLUDES NON-CASH ALLOCATIONS

DETERMINATION DATE 18-May-2010
PAYMENT DATE 25-May-2010

RESIDENTIAL FUNDING COMPANY, LLC
2255 NORTH ONTARIO STREET, SUITE 400
BURBANK, CA 91504-2130
(818) 260-1494
www.gmacrfc.com/investors/

The Percentage Interest for the Notes are as follows: Class A-1 100.00%
The percentage of the Remaining Principal Balance over the Original Face Values are as follows:
A-1 60.676856 % CERTS 0.000000 %

GMACM
HOME EQUITY LOAN TRUST 2006-HE1
RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
STATEMENT TO CERTIFICATEHOLDERS

INTEREST DISTRIBUTION SUMMARY

| CLASS | RECORD DATE | ACCRUAL DATES | INTEREST ACCRUAL METHODOLOGY | ACCRUED CERTIFICATE INTEREST | PREPAYMENT INTEREST SHORTFALL ALLOCATED | SERVICEMEMBERS CIVIL RELIEF ACT SHORTFALL ALLOCATED | PRIOR PERIOD SHORTFALLS REPAID | CERTIFICATE INTEREST DISTRIBUTION AMOUNT |
|-------------|-------------|-----------------------|------------------------------|------------------------------|---|---|--------------------------------|--|
| A-1 | 05/24/2010 | 04/26/2010-05/24/2010 | Actual/360 | 298,408.57 | 0.00 | 393.70 | 0.00 | 298,014.87 |
| CERTS | 04/30/2010 | 04/01/2010-04/30/2010 | 30/360 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | | | | 298,408.57 | 0.00 | 393.70 | 0.00 | 298,014.87 |

| PREPAYMENT INTEREST SHORTFALL AMOUNTS | | | | | | BASIS RISK/NET WAC SHORTFALL AMOUNTS | | | | |
|---------------------------------------|----------------|---------------------|-------------------------------|------------|------------------|--------------------------------------|---------------------|-------------------------------|------------|------------------|
| CLASS | CURRENT PERIOD | PRIOR PERIOD UNPAID | PRIOR UNPAID ACCRUED INTEREST | TOTAL PAID | REMAINING UNPAID | CURRENT PERIOD | PRIOR PERIOD UNPAID | PRIOR UNPAID ACCRUED INTEREST | TOTAL PAID | REMAINING UNPAID |
| A-1 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | | | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

INDEX VALUE USED FOR THE CURRENT DISTRIBUTION : LIBOR - 1 MONTH 0.26250

For each Class of Certificates, the aggregate Interest Distribution Amount remaining unpaid is 0.00.

GMACM
HOME EQUITY LOAN TRUST 2006-HE1
RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
STATEMENT TO CERTIFICATEHOLDERS

COLLATERAL SUMMARY

| POOL/GROUP | MASTER SERVICER FEE AMOUNT | SUBSERVICER FEE AMOUNT | WEIGHTED AVERAGE GROSS RATE | WEIGHTED AVERAGE NET RATE | WEIGHTED AVERAGE REMAINING AMORTIZATION TERM | WEIGHTED AVERAGE MONTHS TO MATURITY | WEIGHTED AVERAGE REMAINING DRAW MONTHS | PERCENTAGE OF DELINQUENT LOANS | ADDITIONAL DRAW AMOUNTS |
|--------------|----------------------------|------------------------|-----------------------------|---------------------------|--|-------------------------------------|--|--------------------------------|-------------------------|
| POOL -161052 | 0.00 | 350,031.94 | 4.65639210 % | 4.04506305 % | 213.24 | 156.34 | 76.91 | 6.6932096 % | 1,217,466.90 |
| DEAL TOTALS | 0.00 | 350,031.94 | | | | | | 6.6932096 % | 1,217,466.90 |

| POOL/GROUP | BEGINNING OF PERIOD COUNT | PERIOD AMOUNT | PAYOFFS COUNT | PAYOFFS AMOUNT | REPURCHASES COUNT | REPURCHASES AMOUNT | LIQUIDATIONS COUNT | LIQUIDATIONS AMOUNT | END OF PERIOD COUNT | END OF PERIOD AMOUNT |
|---------------|---------------------------|----------------|---------------|----------------|-------------------|--------------------|--------------------|---------------------|---------------------|----------------------|
| POOL (161052) | 17,757 | 845,058,397.58 | 102 | 3,603,081.14 | 0 | 0.00 | 85 | 5,087,455.05 | 17,570 | 833,776,328.64 |
| DEAL TOTALS | 17,757 | 845,058,397.58 | 102 | 3,603,081.14 | 0 | 0.00 | 85 | 5,087,455.05 | 17,570 | 833,776,328.64 |

DELINQUENCY SUMMARY

| CURRENT | | | DELINQUENCY | | | | | | | | | |
|---------------|--------|----------------|-------------|---------------|------------|--------------|-------------|--------------|--------------|--------------|--------------|--------------|
| | | | 30-59 DAYS | | 60-89 DAYS | | 90-119 DAYS | | 120-149 DAYS | | 150-179 DAYS | |
| POOL/GROUP | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 16,669 | 777,969,931.70 | 293 | 15,379,091.34 | 160 | 9,542,501.33 | 126 | 7,793,167.57 | 96 | 5,658,426.94 | 68 | 4,641,677.98 |
| DEAL TOTALS | 16,669 | 777,969,931.70 | 293 | 15,379,091.34 | 160 | 9,542,501.33 | 126 | 7,793,167.57 | 96 | 5,658,426.94 | 68 | 4,641,677.98 |

| 180+ DAYS | | | FORECLOSURE | | REO LOANS | | PAID OFF | | REPURCHASED | | LIQUIDATED | |
|---------------|-------|--------------|-------------|--------------|-----------|------------|----------|--------------|-------------|--------|------------|--------------|
| POOL/GROUP | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 129 | 9,999,414.26 | 24 | 2,217,204.18 | 5 | 574,913.34 | 102 | 3,603,081.14 | 0 | 0.00 | 85 | 5,087,455.05 |
| DEAL TOTALS | 129 | 9,999,414.26 | 24 | 2,217,204.18 | 5 | 574,913.34 | 102 | 3,603,081.14 | 0 | 0.00 | 85 | 5,087,455.05 |

Delinquency information appearing on this statement has been derived using the OTS method.
 GMACM Recovery Fee for the Current Period is 94,763.86
 Total Curtailments for the deal are 2,875,636.27

The Loan Count at the Beginning of the preceding Collection Period was 18,040

POOL -161052 Net WAC Rate: 3.93

GMACM
HOME EQUITY LOAN TRUST 2006-HE1
RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
STATEMENT TO CERTIFICATEHOLDERS

COLLECTIONS SUMMARY

| | POOL (161052) | DEAL TOTALS |
|--------------------------------------|---------------|--------------|
| (1) INTEREST COLLECTIONS | 2,980,794.35 | 2,980,794.35 |
| (1a) LESS EXCLUDED INTEREST | 154,064.48 | 154,064.48 |
| (1b) =INCLUDED INTEREST COLLECTIONS | 2,826,729.87 | 2,826,729.87 |
| (2) PRINCIPAL COLLECTIONS | 7,357,515.91 | 7,357,515.91 |
| (2a) LESS EXCLUDED PRINCIPAL | 1,446,317.19 | 1,446,317.19 |
| (2b) =INCLUDED PRINCIPAL COLLECTIONS | 5,911,198.72 | 5,911,198.72 |
| (3) ADDITIONAL BALANCE | 0.00 | 0.00 |
| (4) NET PRINCIPAL COLLECTIONS | 5,911,198.72 | 5,911,198.72 |
| (5) ADJUSTMENT AMOUNT | 0.00 | 0.00 |
| (6) INSURED PAYMENT AMOUNT | 0.00 | 0.00 |
| (7) TOTAL COLLECTIONS AMOUNT | 8,737,928.59 | 8,737,928.59 |

ALLOCATION OF PAYMENTS

| | POOL (161052) | DEAL TOTALS |
|--|---------------|--------------|
| (1) TOTAL COLLECTIONS | 8,737,928.59 | 8,737,928.59 |
| (2) INTEREST DISTRIBUTION AMOUNT | 298,014.87 | 298,014.87 |
| (3) PRINCIPAL COLLECTION DISTRIBUTION AMOUNT | 5,909,610.25 | 5,909,610.25 |
| (4) LIQUIDATION LOSS DISTRIBUTION AMOUNT | 2,451,903.84 | 2,451,903.84 |
| (5) CREDIT ENHANCEMENT PREMIUM AMOUNT | 78,399.63 | 78,399.63 |
| (6) CREDIT ENHANCEMENT REIMBURSEMENT AMOUNT | 0.00 | 0.00 |
| (7) OVERCOLLATERALIZATION INCREASE AMOUNT | 0.00 | 0.00 |
| (8) CREDIT ENHANCEMENT - OTHER AMOUNTS OWED | 0.00 | 0.00 |
| (9) PREPAYMENT INTEREST SHORTFALL | 0.00 | 0.00 |
| (10) BASIS RISK/NET WAC SHORTFALL | 0.00 | 0.00 |
| (11) SERVICEMEMBERS CIVIL RELIEF ACT SHORTFALL | 0.00 | 0.00 |
| (12) REMAINING AMOUNT TO SB CERTIFICATES | 0.00 | 0.00 |

PREPAYMENT FEE SUMMARY

| | POOL (161052) | DEAL TOTALS |
|--|---------------|-------------|
| (1) PREPAYMENT FEE COLLECTED | 0.00 | 0.00 |
| (2) PREPAYMENT FEE PAID TO SB CERTIFICATES | 0.00 | 0.00 |

For each Group, if applicable, and at the Deal level, the Substitution Adjustment Amounts for the Collection Period are 0.00.
Excess Spread is 2,682,779.48

GMACM
HOME EQUITY LOAN TRUST 2006-HE1
RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
STATEMENT TO CERTIFICATEHOLDERS

LIQUIDATION LOSS SUMMARY

| CURRENT PERIOD REALIZED LOSSES | | DEEMED LIQUIDATIONS | CHARGE-OFFS | BANKRUPTCY | TOTAL LIQUIDATIONS |
|--------------------------------|--|---------------------|----------------|------------|--------------------|
| POOL (161052) | (1) LOSS COUNT | 0 | 85 | 0 | 85 |
| | (2) BEGINNING AGGREGATE ACTUAL BALANCE | 0.00 | 5,087,455.05 | 0.00 | 5,087,455.05 |
| | (3) REALIZED LOSS AMOUNT | 0.00 | 4,957,561.03 | 0.00 | 4,957,561.03 |
| DEAL TOTAL | (1) LOSS COUNT | 0 | 85 | 0 | 85 |
| | (2) BEGINNING AGGREGATE ACTUAL BALANCE | 0.00 | 5,087,455.05 | 0.00 | 5,087,455.05 |
| | (3) REALIZED LOSS AMOUNT | 0.00 | 4,957,561.03 | 0.00 | 4,957,561.03 |
| CUMULATIVE REALIZED LOSSES | | DEEMED LIQUIDATIONS | CHARGE-OFFS | BANKRUPTCY | TOTAL LIQUIDATIONS |
| POOL (161052) | (1) LOSS COUNT | 0 | 636 | 0 | 636 |
| | (2) TOTAL REALIZED LOSS | 0.00 | 197,756,582.54 | 0.00 | 197,756,582.54 |
| DEAL TOTAL | (1) LOSS COUNT | 0 | 636 | 0 | 636 |
| | (2) TOTAL REALIZED LOSS | 0.00 | 197,756,582.54 | 0.00 | 197,756,582.54 |
| SUBSEQUENT RECOVERIES | | CURRENT PERIOD | CUMULATIVE | | |
| POOL (161052) | (1) SUBSEQUENT RECOVERIES COUNT | 114 | 310 | | |
| | (2) SUBSEQUENT PRINCIPAL RECOVERIES | 186,520.08 | 2,717,273.51 | | |
| | (3) NET LOSS | 4,771,040.95 | 195,039,309.03 | | |
| | (4) NET LOSS % | 0.496267 % | 20.287325 % | | |
| DEAL TOTAL | (1) SUBSEQUENT RECOVERIES COUNT | 114 | 310 | | |
| | (2) SUBSEQUENT PRINCIPAL RECOVERIES | 186,520.08 | 2,717,273.51 | | |
| | (3) NET LOSS | 4,771,040.95 | 195,039,309.03 | | |
| | (4) NET LOSS % | 0.496267 % | 20.287325 % | | |

The Cumulative Total Realized Loss Percentages are as follows:

POOL (161052) 20.569967 %
DEAL TOTAL 20.569967 %

There were 0.00 losses caused by or resulting from an Extraordinary Event in the Collection Period, 0.00 total cumulatively.

The Cumulative Loan Count for Subsequent Recoveries and Realized Losses begins with the January 2010 Distribution.

GMACM
HOME EQUITY LOAN TRUST 2006-HE1
RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
STATEMENT TO CERTIFICATEHOLDERS

PERFORMANCE TRIGGER SUMMARY

| POOL/GROUP | TRIGGER TEST NAME | TRIGGER TEST DESCRIPTION | TRIGGER TEST RESULT |
|---------------|----------------------------|--|--------------------------------|
| POOL (161052) | Stepdown Date - Clause (x) | Payment Date \geq 10/25/2008 | Pass |
| POOL (161052) | Stepdown Date - Clause (y) | Pool Balance $<$ 50% of Cut-Off Balance | Fail |
| POOL (161052) | Stepdown Date | Later to occur of Clause (x) and Clause (y) | Stepdown Date has not occurred |
| POOL (161052) | Trigger Event (i) | Agg. Liq. Loss Amt $>$ 1.50% plus 1/6 of 0.50% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (ii) | Agg. Liq. Loss Amt $>$ 2.00% plus 1/12 of 0.60% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (iii) | Agg. Liq. Loss Amt $>$ 2.60% plus 1/12 of 1.00% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (iv) | Agg. Liq. Loss Amt $>$ 3.60% * Cut-off Date Balance | Trigger in effect |
| POOL (161052) | Trigger Event (v) | Rolling Three Month Delinquency Percentage \geq 3.50% | Trigger in effect |
| POOL (161052) | Trigger Event (vi) | Excess Spread $<$ 2.00% | Trigger in effect |

GMACM
HOME EQUITY LOAN TRUST 2006-HE1
RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
STATEMENT TO CERTIFICATEHOLDERS

OVERCOLLATERALIZATION SUMMARY

| | PRIOR REQUIRED OVERCOLLATERALIZATION AMOUNT | BEGINNING OVERCOLLATERALIZATION/ UNDERCOLLATERALIZATION AMOUNT | OVERCOLLATERALIZATION INCREASE AMOUNT | OVERCOLLATERALIZATION REDUCTION AMOUNT | ENDING OVERCOLLATERALIZATION/ UNDERCOLLATERALIZATION/ AMOUNT | CURRENT REQUIRED OVERCOLLATERALIZATION AMOUNT |
|------------------|---|---|---|--|---|---|
| GROUP I (161052) | 34,609,861.35 | 0.00 | 0.00 | 0.00 | 0.00 | 34,609,861.35 |
| DEAL TOTALS | 34,609,861.35 | 0.00 | 0.00 | 0.00 | 0.00 | 34,609,861.35 |

CREDIT ENHANCEMENT SUMMARY

| POOL/GROUP | CREDIT ENHANCER | PREVIOUS UNREIMBURSED CREDIT PREMIUM | INTEREST ON PREVIOUS UNREIMBURSED PREMIUM | CURRENT MONTH ENHANCEMENT PREMIUM DUE | CREDIT ENHANCEMENT PREMIUM AMOUNT PAID | CREDIT ENHANCEMENT UNREIMBURSED PREMIUM | CREDIT ENHANCEMENT DRAW AMOUNT | CREDIT ENHANCEMENT REIMBURSEMENT AMOUNT | CREDIT ENHANCEMENT UNREIMBURSED AMOUNT |
|---------------|----------------------------------|---|--|--|---|--|---|--|---|
| POOL (161052) | Financial Guaranty Insurance Com | 0.00 | 0.00 | 78,399.63 | 78,399.63 | 0.00 | 0.00 | 0.00 | 33,640,881.56 |
| DEAL TOTALS | | 0.00 | 0.00 | 78,399.63 | 78,399.63 | 0.00 | 0.00 | 0.00 | 33,640,881.56 |

EXCLUDED AMOUNTS SUMMARY

| POOL/GROUP | BEGINNING EXCLUDED AMOUNT | PRINCIPAL DRAWS | EXCLUDED PRINCIPAL PAYMENT | EXCLUDED LOSS AMOUNT | ENDING EXCLUDED AMOUNT |
|---------------|---------------------------------|--------------------|----------------------------------|----------------------------|------------------------------|
| POOL (161052) | 61,062,143.71 | 1,217,466.90 | 1,446,317.19 | 174,768.13 | 60,658,525.29 |
| DEAL TOTALS | 61,062,143.71 | 1,217,466.90 | 1,446,317.19 | 174,768.13 | 60,658,525.29 |

Per the deal documents, an insurance payment claim to Financial Guaranty Insurance Company has been submitted in the amount of 2,516,936.43

GMACM
HOME EQUITY LOAN TRUST 2006-HE1
RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
STATEMENT TO CERTIFICATEHOLDERS

REPURCHASE SUMMARY

| POOL/GROUP | BREACH OF REPS AND WARRANTIES | | OPTIONAL REPURCHASE OF DEFAULTED LOANS | | SELLER SERVICER REPURCHASES | | TOTAL | |
|---------------|----------------------------------|--------|---|--------|--------------------------------|--------|-------|--------|
| | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| DEAL TOTALS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |

MISCELLANEOUS INFORMATION SUMMARY

| | CURRENT PERIOD SERVICE MEMBERS CIVIL RELIEF ACT INTEREST SHORTFALL | CURRENT PERIOD LOAN MODIFICATION RATE REDUCTION INTEREST SHORTFALL | CURRENT YEAR LIEN RELEASE LOAN COUNT | CURRENT YEAR LIEN RELEASE LOAN AMOUNT | CUMULATIVE LIEN RELEASE LOAN COUNT | CUMULATIVE LIEN RELEASE LOAN AMOUNT |
|---------------|---|---|--|---|--|---|
| POOL (161052) | 393.70 | 0.00 | 0 | 0.00 | 10 | 0.00 |
| DEAL TOTALS | 393.70 | 0.00 | 0 | 0.00 | 10 | 0.00 |

| | LIEN RELEASE OUTSTANDING PRINCIPAL AMOUNT AS A PERCENTAGE OF POOL BALANCE | CURRENT PERIOD ADVANCES OUTSTANDING | CURRENT PERIOD ADVANCES REIMBURSED | |
|---------------|--|---|--|---|
| POOL (161052) | 0.02000 | 0.00 | 0.00 | 0 |
| DEAL TOTALS | 0.02000 | 0.00 | 0.00 | 0 |

Notes:
The servicer may in its reasonable discretion make advances to pay off a first lien mortgage so that upon the servicer's foreclosure of the second mortgage, the property will be acquired free and clear of the first lien. When the sale of the acquired property is completed, such advances will be reimbursed from the sales proceeds.

There were no material modifications, extensions or waivers of the Home Loans during the Collection Period and none have become material over time.

There are no outstanding release agreements with respect to Unsecured Loans.

For each Group, if applicable, and at the Deal Level there have been 0 Current Year Capitalization Workouts in the amount of 0.00 and 0 Cumulative Capitalization Workouts in the amount of 0.00. For each Group, if applicable, and at the Deal Level the Cumulative Capitalization Workouts expressed as a percentage of the original Pool Balance is 0.000000%.

For each Group, if applicable, and at the Deal Level, there were 0 increases in Credit Limits for a total amount of 0.00.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

DISTRIBUTION SUMMARY

| CLASS | CUSIP | ORIGINAL FACE VALUE | PRINCIPAL BALANCE BEFORE DISTRIBUTION | CURRENT PASS-THROUGH RATE | PRINCIPAL DISTRIBUTION | INTEREST DISTRIBUTION | TOTAL DISTRIBUTION | *DEFERRED INTEREST | PRINCIPAL LOSS | ADDITIONAL BALANCE | REMAINING PRINCIPAL BALANCE |
|-------|-----------|------------------------|---|---------------------------------|---------------------------|--------------------------|-----------------------|-----------------------|-------------------|-----------------------|-----------------------------------|
| A-1 | 361856ER4 | 1274,156,000.00 | 773,117,803.35 | 0.55281 % | 8,154,174.08 | 367,812.35 | 8,521,986.43 | 0.00 | 3,116,781.60 | 0.00 | 761,846,847.67 |
| CERTS | | 0.00 | 0.00 | 0.00000 % | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | 1,274,156,000.00 | 773,117,803.35 | | 8,154,174.08 | 367,812.35 | 8,521,986.43 | 0.00 | 3,116,781.60 | 0.00 | 761,846,847.67 |

DISTRIBUTION FACTOR SUMMARY
 AMOUNTS PER \$25,000 UNIT

| CLASS | PRINCIPAL BALANCE BEFORE DISTRIBUTION | PRINCIPAL DISTRIBUTION | INTEREST DISTRIBUTION | ADDITIONAL BALANCE | TOTAL DISTRIBUTION | DEFERRED INTEREST | PRINCIPAL BALANCE AFTER DISTRIBUTION |
|-------|---|---------------------------|--------------------------|-----------------------|-----------------------|----------------------|--|
| A-1 | 15,169.214040 | 159.991674 | 7.216784 | 0.000000 | 167.208458 | 0.000000 | 14,948.068520 |

* DEFERRED INTEREST - INCLUDES NON-CASH ALLOCATIONS

DETERMINATION DATE 18-June-2010
 PAYMENT DATE 25-June-2010

RESIDENTIAL FUNDING COMPANY, LLC
 2255 NORTH ONTARIO STREET, SUITE 400
 BURBANK, CA 91504-2130
 (818) 260-1441

The Percentage Interest for the Notes are as follows: Class A-1 100.00%

The percentage of the Remaining Principal Balance over the Original Face Values are as follows:

A-1 59.792274 % CERTS 0.000000 %

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

INTEREST DISTRIBUTION SUMMARY

| CLASS | RECORD DATE | ACCRUAL DATES | INTEREST ACCRUAL METHODOLOGY | ACCRUED CERTIFICATE INTEREST | PREPAYMENT INTEREST SHORTFALL ALLOCATED | SERVICEMEMBERS CIVIL RELIEF ACT SHORTFALL ALLOCATED | PRIOR PERIOD SHORTFALLS REPAID | CERTIFICATE INTEREST DISTRIBUTION AMOUNT |
|-------------|-------------|-----------------------|------------------------------|------------------------------|---|---|--------------------------------|--|
| A-1 | 06/24/2010 | 05/25/2010-06/24/2010 | Actual/360 | 368,027.91 | 0.00 | 215.56 | 0.00 | 367,812.35 |
| CERTS | 05/31/2010 | 05/01/2010-05/31/2010 | 30/360 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | | | | 368,027.91 | 0.00 | 215.56 | 0.00 | 367,812.35 |

PREPAYMENT INTEREST SHORTFALL AMOUNTS

| CLASS | CURRENT PERIOD | PRIOR PERIOD UNPAID | PRIOR UNPAID ACCRUED INTEREST | TOTAL PAID | REMAINING UNPAID |
|-------------|----------------|---------------------|-------------------------------|------------|------------------|
| A-1 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | | | | | |

BASIS RISK/NET WAC SHORTFALL AMOUNTS

| CURRENT PERIOD | PRIOR PERIOD UNPAID | PRIOR UNPAID ACCRUED INTEREST | TOTAL PAID | REMAINING UNPAID |
|----------------|---------------------|-------------------------------|------------|------------------|
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | | | | |

INDEX VALUE USED FOR THE CURRENT DISTRIBUTION : LIBOR - 1 MONTH 0.34281

For each Class of Certificates, the aggregate Interest Distribution Amount remaining unpaid is 0.00.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

COLLATERAL SUMMARY

| POOL/GROUP | MASTER SERVICER FEE AMOUNT | SUBSERVICER FEE AMOUNT | WEIGHTED AVERAGE GROSS RATE | WEIGHTED AVERAGE NET RATE | WEIGHTED AVERAGE REMAINING AMORTIZATION TERM | WEIGHTED AVERAGE MONTHS TO MATURITY | WEIGHTED AVERAGE REMAINING DRAW MONTHS | PERCENTAGE OF DELINQUENT LOANS | ADDITIONAL DRAW AMOUNTS |
|--------------|----------------------------|------------------------|-----------------------------|---------------------------|--|-------------------------------------|--|--------------------------------|-------------------------|
| POOL -161052 | 0.00 | 345,211.15 | 4.64952087 % | 4.03825106 % | 212.63 | 155.60 | 75.85 | 6.8094451 % | 1,115,789.01 |
| DEAL TOTALS | 0.00 | 345,211.15 | | | | | | 6.8094451 % | 1,115,789.01 |

| POOL/GROUP | BEGINNING OF PERIOD COUNT | PERIOD AMOUNT | PAYOFFS COUNT | PAYOFFS AMOUNT | REPURCHASES COUNT | REPURCHASES AMOUNT | LIQUIDATIONS COUNT | LIQUIDATIONS AMOUNT | END OF PERIOD COUNT | END OF PERIOD AMOUNT |
|---------------|---------------------------|----------------|---------------|----------------|-------------------|--------------------|--------------------|---------------------|---------------------|----------------------|
| POOL (161052) | 17,570 | 833,776,328.64 | 104 | 3,485,601.89 | 0 | 0.00 | 85 | 5,315,994.15 | 17,381 | 822,149,244.86 |
| DEAL TOTALS | 17,570 | 833,776,328.64 | 104 | 3,485,601.89 | 0 | 0.00 | 85 | 5,315,994.15 | 17,381 | 822,149,244.86 |

DELINQUENCY SUMMARY

| CURRENT | | | DELINQUENCY | | | | | | | | | |
|---------------|--------|----------------|-------------|---------------|------------|--------------|-------------|--------------|--------------|--------------|--------------|--------------|
| | | | 30-59 DAYS | | 60-89 DAYS | | 90-119 DAYS | | 120-149 DAYS | | 150-179 DAYS | |
| POOL/GROUP | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 16,460 | 766,165,443.40 | 342 | 18,274,525.16 | 178 | 9,479,237.19 | 99 | 6,042,305.16 | 96 | 6,440,834.96 | 73 | 4,625,859.46 |
| DEAL TOTALS | 16,460 | 766,165,443.40 | 342 | 18,274,525.16 | 178 | 9,479,237.19 | 99 | 6,042,305.16 | 96 | 6,440,834.96 | 73 | 4,625,859.46 |

| 180+ DAYS | | | FORECLOSURE | | REO LOANS | | PAID OFF | | REPURCHASED | | LIQUIDATED | |
|---------------|-------|--------------|-------------|--------------|-----------|------------|----------|--------------|-------------|--------|------------|--------------|
| POOL/GROUP | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 108 | 8,712,647.41 | 21 | 1,874,735.54 | 4 | 533,656.58 | 104 | 3,485,601.89 | 0 | 0.00 | 85 | 5,315,994.15 |
| DEAL TOTALS | 108 | 8,712,647.41 | 21 | 1,874,735.54 | 4 | 533,656.58 | 104 | 3,485,601.89 | 0 | 0.00 | 85 | 5,315,994.15 |

Delinquency information appearing on this statement has been derived using the OTS method.

GMACM Recovery Fee for the Current Period is 53,972.63

Total Curtailments for the deal are 3,036,285.86

The Loan Count at the Beginning of the preceding Collection Period was 17,757

POOL -161052 Net WAC Rate: 3.92%

GMACM
HOME EQUITY LOAN TRUST 2006-HE1
RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
STATEMENT TO CERTIFICATEHOLDERS

COLLECTIONS SUMMARY

| | POOL (161052) | DEAL TOTALS |
|--------------------------------------|---------------|--------------|
| (1) INTEREST COLLECTIONS | 2,713,953.45 | 2,713,953.45 |
| (1a) LESS EXCLUDED INTEREST | 143,031.27 | 143,031.27 |
| (1b) =INCLUDED INTEREST COLLECTIONS | 2,570,922.18 | 2,570,922.18 |
| (2) PRINCIPAL COLLECTIONS | 7,346,397.69 | 7,346,397.69 |
| (2a) LESS EXCLUDED PRINCIPAL | 1,318,021.66 | 1,318,021.66 |
| (2b) =INCLUDED PRINCIPAL COLLECTIONS | 6,028,376.03 | 6,028,376.03 |
| (3) ADDITIONAL BALANCE | 0.00 | 0.00 |
| (4) NET PRINCIPAL COLLECTIONS | 6,028,376.03 | 6,028,376.03 |
| (5) ADJUSTMENT AMOUNT | 0.00 | 0.00 |
| (6) INSURED PAYMENT AMOUNT | 0.00 | 0.00 |
| (7) TOTAL COLLECTIONS AMOUNT | 8,599,298.21 | 8,599,298.21 |

ALLOCATION OF PAYMENTS

| | POOL (161052) | DEAL TOTALS |
|--|---------------|--------------|
| (1) TOTAL COLLECTIONS | 8,599,298.21 | 8,599,298.21 |
| (2) INTEREST DISTRIBUTION AMOUNT | 367,812.35 | 367,812.35 |
| (3) PRINCIPAL COLLECTION DISTRIBUTION AMOUNT | 6,028,376.03 | 6,028,376.03 |
| (4) LIQUIDATION LOSS DISTRIBUTION AMOUNT | 2,125,798.05 | 2,125,798.05 |
| (5) CREDIT ENHANCEMENT PREMIUM AMOUNT | 77,311.78 | 77,311.78 |
| (6) CREDIT ENHANCEMENT REIMBURSEMENT AMOUNT | 0.00 | 0.00 |
| (7) OVERCOLLATERALIZATION INCREASE AMOUNT | 0.00 | 0.00 |
| (8) CREDIT ENHANCEMENT - OTHER AMOUNTS OWED | 0.00 | 0.00 |
| (9) PREPAYMENT INTEREST SHORTFALL | 0.00 | 0.00 |
| (10) BASIS RISK/NET WAC SHORTFALL | 0.00 | 0.00 |
| (11) SERVICEMEMBERS CIVIL RELIEF ACT SHORTFALL | 0.00 | 0.00 |
| (12) REMAINING AMOUNT TO SB CERTIFICATES | 0.00 | 0.00 |

PREPAYMENT FEE SUMMARY

| | POOL (161052) | DEAL TOTALS |
|--|---------------|-------------|
| (1) PREPAYMENT FEE COLLECTED | 0.00 | 0.00 |
| (2) PREPAYMENT FEE PAID TO SB CERTIFICATES | 0.00 | 0.00 |

For each Group, if applicable, and at the Deal level, the Substitution Adjustment Amounts for the Collection Period are 0.00.

Excess Spread is 2,346,141.10.

GMACM
HOME EQUITY LOAN TRUST 2006-HE1
RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
STATEMENT TO CERTIFICATEHOLDERS

| LIQUIDATION LOSS SUMMARY | | | | |
|--------------------------------|--|--------------|----------------|--------------------|
| CURRENT PERIOD REALIZED LOSSES | DEEMED LIQUIDATIONS | CHARGE-OFFS | BANKRUPTCY | TOTAL LIQUIDATIONS |
| POOL (161052) | (1) LOSS COUNT | 0 | 85 | 0 |
| | (2) BEGINNING AGGREGATE ACTUAL BALANCE | 0.00 | 5,315,994.15 | 0.00 |
| | (3) REALIZED LOSS AMOUNT | 0.00 | 5,241,967.57 | 0.00 |
| DEAL TOTAL | (1) LOSS COUNT | 0 | 85 | 0 |
| | (2) BEGINNING AGGREGATE ACTUAL BALANCE | 0.00 | 5,315,994.15 | 0.00 |
| | (3) REALIZED LOSS AMOUNT | 0.00 | 5,241,967.57 | 0.00 |
| CUMULATIVE REALIZED LOSSES | DEEMED LIQUIDATIONS | CHARGE-OFFS | BANKRUPTCY | TOTAL LIQUIDATIONS |
| POOL (161052) | (1) LOSS COUNT | 0 | 721 | 0 |
| | (2) TOTAL REALIZED LOSS | 0.00 | 202,998,550.11 | 0.00 |
| DEAL TOTAL | (1) LOSS COUNT | 0 | 721 | 0 |
| | (2) TOTAL REALIZED LOSS | 0.00 | 202,998,550.11 | 0.00 |
| SUBSEQUENT RECOVERIES | CURRENT PERIOD | CUMULATIVE | | |
| POOL (161052) | (1) SUBSEQUENT RECOVERIES COUNT | 68 | 341 | |
| | (2) SUBSEQUENT PRINCIPAL RECOVERIES | 101,017.39 | 2,818,290.90 | |
| | (3) NET LOSS | 5,140,950.18 | 200,180,259.21 | |
| | (4) NET LOSS % | 0.534744 % | 20.822069 % | |
| DEAL TOTAL | (1) SUBSEQUENT RECOVERIES COUNT | 68 | 341 | |
| | (2) SUBSEQUENT PRINCIPAL RECOVERIES | 101,017.39 | 2,818,290.90 | |
| | (3) NET LOSS | 5,140,950.18 | 200,180,259.21 | |
| | (4) NET LOSS % | 0.534744 % | 20.822069 % | |

The Cumulative Total Realized Loss Percentages are as follows:
POOL (161052) 21.115218 %
DEAL TOTAL 21.115218 %

There were 0.00 losses caused by or resulting from an Extraordinary Event in the Collection Period, 0.00 total cumulatively.

The Cumulative Loan Count for Subsequent Recoveries and Realized Losses begins with the January 2010 Distribution.

GMACM
HOME EQUITY LOAN TRUST 2006-HE1
RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
STATEMENT TO CERTIFICATEHOLDERS

PERFORMANCE TRIGGER SUMMARY

| POOL/GROUP | TRIGGER TEST NAME | TRIGGER TEST DESCRIPTION | TRIGGER TEST RESULT |
|---------------|----------------------------|--|--------------------------------|
| POOL (161052) | Stepdown Date - Clause (x) | Payment Date >= 10/25/2008 | Pass |
| POOL (161052) | Stepdown Date - Clause (y) | Pool Balance < 50% of Cut-Off Balance | Fail |
| POOL (161052) | Stepdown Date | Later to occur of Clause (x) and Clause (y) | Stepdown Date has not occurred |
| POOL (161052) | Trigger Event (i) | Agg. Liq. Loss Amt > 1.50% plus 1/6 of 0.50% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (ii) | Agg. Liq. Loss Amt > 2.00% plus 1/12 of 0.60% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (iii) | Agg. Liq. Loss Amt > 2.60% plus 1/12 of 1.00% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (iv) | Agg. Liq. Loss Amt > 3.60% * Cut-off Date Balance | Trigger in effect |
| POOL (161052) | Trigger Event (v) | Rolling Three Month Delinquency Percentage >= 3.50% | Trigger in effect |
| POOL (161052) | Trigger Event (vi) | Excess Spread < 2.00% | Trigger in effect |

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

OVERCOLLATERALIZATION SUMMARY

| | PRIOR REQUIRED OVERCOLLATERALIZATION AMOUNT | BEGINNING OVERCOLLATERALIZATION/ UNDERCOLLATERALIZATION AMOUNT | OVERCOLLATERALIZATION INCREASE AMOUNT | OVERCOLLATERALIZATION REDUCTION AMOUNT | ENDING OVERCOLLATERALIZATION/ UNDERCOLLATERALIZATION/ AMOUNT | CURRENT REQUIRED OVERCOLLATERALIZATION AMOUNT |
|------------------|---|---|---|--|---|---|
| GROUP I (161052) | 34,609,861.35 | 0.00 | 0.00 | 0.00 | 0.00 | 34,609,861.35 |
| DEAL TOTALS | 34,609,861.35 | 0.00 | 0.00 | 0.00 | 0.00 | 34,609,861.35 |

CREDIT ENHANCEMENT SUMMARY

| POOL/GROUP | CREDIT ENHANCER | PREVIOUS UNREIMBURSED CREDIT PREMIUM | INTEREST ON PREVIOUS UNREIMBURSED PREMIUM | CURRENT MONTH ENHANCEMENT PREMIUM DUE | CREDIT ENHANCEMENT PREMIUM AMOUNT PAID | CREDIT ENHANCEMENT UNREIMBURSED PREMIUM | CREDIT ENHANCEMENT DRAW AMOUNT | CREDIT ENHANCEMENT REIMBURSEMENT AMOUNT | CREDIT ENHANCEMENT UNREIMBURSED AMOUNT |
|---------------|----------------------------------|---|--|--|---|--|---|--|---|
| POOL (161052) | Financial Guaranty Insurance Com | 0.00 | 0.00 | 77,311.78 | 77,311.78 | 0.00 | 0.00 | 0.00 | 33,735,029.30 |
| DEAL TOTALS | | 0.00 | 0.00 | 77,311.78 | 77,311.78 | 0.00 | 0.00 | 0.00 | 33,735,029.30 |

EXCLUDED AMOUNTS SUMMARY

| POOL/GROUP | BEGINNING EXCLUDED AMOUNT | PRINCIPAL DRAWS | EXCLUDED PRINCIPAL PAYMENT | EXCLUDED LOSS AMOUNT | ENDING EXCLUDED AMOUNT |
|---------------|---------------------------------|--------------------|----------------------------------|----------------------------|------------------------------|
| POOL (161052) | 60,658,525.29 | 1,115,789.01 | 1,318,021.66 | 153,895.45 | 60,302,397.19 |
| DEAL TOTALS | 60,658,525.29 | 1,115,789.01 | 1,318,021.66 | 153,895.45 | 60,302,397.19 |

Per the deal documents, an insurance payment claim to Financial Guaranty Insurance Company has been submitted in the amount of 3,116,781.60

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

REPURCHASE SUMMARY

| POOL/GROUP | BREACH OF REPS AND WARRANTIES | | OPTIONAL REPURCHASE OF DEFAULTED LOANS | | SELLER SERVICER REPURCHASES | | TOTAL | |
|---------------|-------------------------------|--------|--|--------|-----------------------------|--------|-------|--------|
| | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| DEAL TOTALS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |

MISCELLANEOUS INFORMATION SUMMARY

| POOL/GROUP | CURRENT PERIOD SERVICE MEMBERS CIVIL RELIEF ACT INTEREST SHORTFALL | CURRENT PERIOD LOAN MODIFICATION RATE REDUCTION INTEREST SHORTFALL | CURRENT YEAR LIEN RELEASE LOAN COUNT | CURRENT YEAR LIEN RELEASE LOAN AMOUNT | CUMULATIVE LIEN RELEASE LOAN COUNT | CUMULATIVE LIEN RELEASE LOAN AMOUNT |
|---------------|--|--|--------------------------------------|---------------------------------------|------------------------------------|-------------------------------------|
| POOL (161052) | 215.56 | 0.00 | 0 | 0.00 | 12 | 0.00 |
| DEAL TOTALS | 215.56 | 0.00 | 0 | 0.00 | 12 | 0.00 |

| POOL/GROUP | LIEN RELEASE OUTSTANDING PRINCIPAL AMOUNT AS A PERCENTAGE OF POOL BALANCE | CURRENT PERIOD ADVANCES OUTSTANDING | CURRENT PERIOD ADVANCES REIMBURSED | CUMULATIVE LIEN RELEASE LOAN COUNT | CUMULATIVE LIEN RELEASE LOAN AMOUNT |
|---------------|---|-------------------------------------|------------------------------------|------------------------------------|-------------------------------------|
| POOL (161052) | 0.02000 | 0.00 | 0.00 | 0 | 0.00 |
| DEAL TOTALS | 0.02000 | 0.00 | 0.00 | 0 | 0.00 |

Notes:
 The servicer may in its reasonable discretion make advances to pay off a first lien mortgage so that upon the servicer's foreclosure of the second mortgage, the property will be acquired free and clear of the first lien. When the sale of the acquired property is completed, such advances will be reimbursed from the sales proceeds.

There were no material modifications, extensions or waivers of the Home Loans during the Collection Period and none have become material over time.

There are no outstanding release agreements with respect to Unsecured Loans.

For each Group, if applicable, and at the Deal Level there have been 0 Current Year Capitalization Workouts in the amount of 0.00 and 0 Cumulative Capitalization Workouts in the amount of 0.00. For each Group, if applicable, and at the Deal Level the Cumulative Capitalization Workouts expressed as a percentage of the original Pool Balance is 0.000000%.

For each Group, if applicable, and at the Deal Level, there were 0 increases in Credit Limits for a total amount of 0.00.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

DISTRIBUTION SUMMARY

| CLASS | CUSIP | ORIGINAL FACE VALUE | PRINCIPAL BALANCE BEFORE DISTRIBUTION | CURRENT PASS-THROUGH RATE | PRINCIPAL DISTRIBUTION | INTEREST DISTRIBUTION | TOTAL DISTRIBUTION | *DEFERRED INTEREST | PRINCIPAL LOSS | ADDITIONAL BALANCE | REMAINING PRINCIPAL BALANCE |
|-------|-----------|------------------------|---|---------------------------------|---------------------------|--------------------------|-----------------------|-----------------------|-------------------|-----------------------|-----------------------------------|
| A-1 | 361856ER4 | 1274,156,000.00 | 761,846,847.67 | 0.55719 % | 8,304,644.81 | 365,497.02 | 8,670,141.83 | 0.00 | 3,571,216.24 | 0.00 | 749,970,986.62 |
| CERTS | | 0.00 | 0.00 | 0.00000 % | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | 1,274,156,000.00 | 761,846,847.67 | | 8,304,644.81 | 365,497.02 | 8,670,141.83 | 0.00 | 3,571,216.24 | 0.00 | 749,970,986.62 |

DISTRIBUTION FACTOR SUMMARY
 AMOUNTS PER \$25,000 UNIT

| CLASS | PRINCIPAL BALANCE BEFORE DISTRIBUTION | PRINCIPAL DISTRIBUTION | INTEREST DISTRIBUTION | ADDITIONAL BALANCE | TOTAL DISTRIBUTION | DEFERRED INTEREST | PRINCIPAL BALANCE AFTER DISTRIBUTION |
|-------|---|---------------------------|--------------------------|-----------------------|-----------------------|----------------------|--|
| A-1 | 14,948.068520 | 162.944035 | 7.171355 | 0.000000 | 170.115390 | 0.000000 | 14,715.054250 |

* DEFERRED INTEREST - INCLUDES NON-CASH ALLOCATIONS

DETERMINATION DATE 19-July-2010
 PAYMENT DATE 26-July-2010

RESIDENTIAL FUNDING COMPANY, LLC
 2255 NORTH ONTARIO STREET, SUITE 400
 BURBANK, CA 91504-2130
 (818) 260-1441
www.gmacrfc.com/investors/

The Percentage Interest for the Notes are as follows: Class A-1 100.00%

The percentage of the Remaining Principal Balance over the Original Face Values are as follows:

A-1 58.860217 % CERTS 0.000000 %

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

INTEREST DISTRIBUTION SUMMARY

| CLASS | RECORD DATE | ACCRUAL DATES | INTEREST ACCRUAL METHODOLOGY | ACCRUED CERTIFICATE INTEREST | PREPAYMENT INTEREST SHORTFALL ALLOCATED | SERVICEMEMBERS CIVIL RELIEF ACT SHORTFALL ALLOCATED | PRIOR PERIOD SHORTFALLS REPAID | CERTIFICATE INTEREST DISTRIBUTION AMOUNT |
|-------------|-------------|-----------------------|------------------------------|------------------------------|---|---|--------------------------------|--|
| A-1 | 07/23/2010 | 06/25/2010-07/25/2010 | Actual/360 | 365,536.02 | 0.00 | 39.00 | 0.00 | 365,497.02 |
| CERTS | 06/30/2010 | 06/01/2010-06/30/2010 | 30/360 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | | | | 365,536.02 | 0.00 | 39.00 | 0.00 | 365,497.02 |

| PREPAYMENT INTEREST SHORTFALL AMOUNTS | | | | | | BASIS RISK/NET WAC SHORTFALL AMOUNTS | | | | |
|---------------------------------------|----------------|---------------------|-------------------------------|------------|------------------|--------------------------------------|---------------------|-------------------------------|------------|------------------|
| CLASS | CURRENT PERIOD | PRIOR PERIOD UNPAID | PRIOR UNPAID ACCRUED INTEREST | TOTAL PAID | REMAINING UNPAID | CURRENT PERIOD | PRIOR PERIOD UNPAID | PRIOR UNPAID ACCRUED INTEREST | TOTAL PAID | REMAINING UNPAID |
| A-1 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | | | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

INDEX VALUE USED FOR THE CURRENT DISTRIBUTION : LIBOR - 1 MONTH 0.34719

For each Class of Certificates, the aggregate Interest Distribution Amount remaining unpaid is 0.00.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

COLLATERAL SUMMARY

| POOL/GROUP | MASTER SERVICER FEE AMOUNT | SUBSERVICER FEE AMOUNT | WEIGHTED AVERAGE GROSS RATE | WEIGHTED AVERAGE NET RATE | WEIGHTED AVERAGE REMAINING AMORTIZATION TERM | WEIGHTED AVERAGE MONTHS TO MATURITY | WEIGHTED AVERAGE REMAINING DRAW MONTHS | PERCENTAGE OF DELINQUENT LOANS | ADDITIONAL DRAW AMOUNTS |
|--------------|----------------------------|------------------------|-----------------------------|---------------------------|--|-------------------------------------|--|--------------------------------|-------------------------|
| POOL -161052 | 0.00 | 340,058.24 | 4.64076138 % | 4.02956305 % | 211.92 | 154.89 | 74.68 | 6.4505092 % | 1,143,500.68 |
| DEAL TOTALS | 0.00 | 340,058.24 | | | | | | 6.4505092 % | 1,143,500.68 |

| POOL/GROUP | BEGINNING OF PERIOD COUNT | AMOUNT | COUNT | PAYOFFS AMOUNT | REPURCHASES COUNT | AMOUNT | LIQUIDATIONS COUNT | AMOUNT | END OF PERIOD COUNT | AMOUNT |
|---------------|---------------------------|----------------|-------|----------------|-------------------|--------|--------------------|--------------|---------------------|----------------|
| POOL (161052) | 17,381 | 822,149,244.86 | 134 | 3,525,850.00 | 0 | 0.00 | 90 | 5,911,959.88 | 17,157 | 809,965,435.38 |
| DEAL TOTALS | 17,381 | 822,149,244.86 | 134 | 3,525,850.00 | 0 | 0.00 | 90 | 5,911,959.88 | 17,157 | 809,965,435.38 |

DELINQUENCY SUMMARY

| CURRENT | | | DELINQUENCY | | | | | | | | | |
|---------------|--------|----------------|-------------|---------------|------------|---------------|-------------|--------------|--------------|--------------|--------------|--------------|
| | | | 30-59 DAYS | | 60-89 DAYS | | 90-119 DAYS | | 120-149 DAYS | | 150-179 DAYS | |
| POOL/GROUP | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 16,276 | 757,718,540.54 | 331 | 17,280,900.98 | 179 | 10,644,275.47 | 103 | 4,934,026.28 | 77 | 4,887,296.24 | 82 | 5,713,397.92 |
| DEAL TOTALS | 16,276 | 757,718,540.54 | 331 | 17,280,900.98 | 179 | 10,644,275.47 | 103 | 4,934,026.28 | 77 | 4,887,296.24 | 82 | 5,713,397.92 |

| 180+ DAYS | | | FORECLOSURE | | REO LOANS | | PAID OFF | | REPURCHASED | | LIQUIDATED | |
|---------------|-------|--------------|-------------|--------------|-----------|------------|----------|--------------|-------------|--------|------------|--------------|
| POOL/GROUP | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 89 | 6,627,956.96 | 17 | 1,562,468.39 | 3 | 596,572.60 | 134 | 3,525,850.00 | 0 | 0.00 | 90 | 5,911,959.88 |
| DEAL TOTALS | 89 | 6,627,956.96 | 17 | 1,562,468.39 | 3 | 596,572.60 | 134 | 3,525,850.00 | 0 | 0.00 | 90 | 5,911,959.88 |

Delinquency information appearing on this statement has been derived using the OTS method.

GMACM Recovery Fee for the Current Period is 24,104.63

Total Curtailments for the deal are 3,161,556.71

The Loan Count at the Beginning of the preceding Collection Period was 17,570

POOL -161052 Net WAC Rate: 3.909563

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

COLLECTIONS SUMMARY

| | POOL (161052) | DEAL TOTALS |
|--------------------------------------|---------------|--------------|
| (1) INTEREST COLLECTIONS | 2,714,749.03 | 2,714,749.03 |
| (1a) LESS EXCLUDED INTEREST | 151,866.01 | 151,866.01 |
| (1b) =INCLUDED INTEREST COLLECTIONS | 2,562,883.02 | 2,562,883.02 |
| (2) PRINCIPAL COLLECTIONS | 7,401,511.32 | 7,401,511.32 |
| (2a) LESS EXCLUDED PRINCIPAL | 1,218,067.83 | 1,218,067.83 |
| (2b) =INCLUDED PRINCIPAL COLLECTIONS | 6,183,443.49 | 6,183,443.49 |
| (3) ADDITIONAL BALANCE | 0.00 | 0.00 |
| (4) NET PRINCIPAL COLLECTIONS | 6,183,443.49 | 6,183,443.49 |
| (5) ADJUSTMENT AMOUNT | 0.00 | 0.00 |
| (6) INSURED PAYMENT AMOUNT | 0.00 | 0.00 |
| (7) TOTAL COLLECTIONS AMOUNT | 8,746,326.51 | 8,746,326.51 |

ALLOCATION OF PAYMENTS

| | POOL (161052) | DEAL TOTALS |
|--|---------------|--------------|
| (1) TOTAL COLLECTIONS | 8,746,326.51 | 8,746,326.51 |
| (2) INTEREST DISTRIBUTION AMOUNT | 365,497.02 | 365,497.02 |
| (3) PRINCIPAL COLLECTION DISTRIBUTION AMOUNT | 6,164,890.84 | 6,164,890.84 |
| (4) LIQUIDATION LOSS DISTRIBUTION AMOUNT | 2,139,753.97 | 2,139,753.97 |
| (5) CREDIT ENHANCEMENT PREMIUM AMOUNT | 76,184.68 | 76,184.68 |
| (6) CREDIT ENHANCEMENT REIMBURSEMENT AMOUNT | 0.00 | 0.00 |
| (7) OVERCOLLATERALIZATION INCREASE AMOUNT | 0.00 | 0.00 |
| (8) CREDIT ENHANCEMENT - OTHER AMOUNTS OWED | 0.00 | 0.00 |
| (9) PREPAYMENT INTEREST SHORTFALL | 0.00 | 0.00 |
| (10) BASIS RISK/NET WAC SHORTFALL | 0.00 | 0.00 |
| (11) SERVICEMEMBERS CIVIL RELIEF ACT SHORTFALL | 0.00 | 0.00 |
| (12) REMAINING AMOUNT TO SB CERTIFICATES | 0.00 | 0.00 |

PREPAYMENT FEE SUMMARY

| | POOL (161052) | DEAL TOTALS |
|--|---------------|-------------|
| (1) PREPAYMENT FEE COLLECTED | 0.00 | 0.00 |
| (2) PREPAYMENT FEE PAID TO SB CERTIFICATES | 0.00 | 0.00 |

Excess Spread is 2,349,252.01.

For each Group, if applicable, and at the Deal level, the Substitution Adjustment Amounts for the Collection Period are 0.00.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

| LIQUIDATION LOSS SUMMARY | | | | |
|--------------------------------|--|--------------|----------------|--------------------|
| CURRENT PERIOD REALIZED LOSSES | DEEMED LIQUIDATIONS | CHARGE-OFFS | BANKRUPTCY | TOTAL LIQUIDATIONS |
| POOL (161052) | (1) LOSS COUNT | 0 | 92 | 92 |
| | (2) BEGINNING AGGREGATE ACTUAL BALANCE | 0.00 | 5,911,959.88 | 5,911,959.88 |
| | (3) REALIZED LOSS AMOUNT | 0.00 | 5,815,542.89 | 5,815,542.89 |
| DEAL TOTAL | (1) LOSS COUNT | 0 | 92 | 92 |
| | (2) BEGINNING AGGREGATE ACTUAL BALANCE | 0.00 | 5,911,959.88 | 5,911,959.88 |
| | (3) REALIZED LOSS AMOUNT | 0.00 | 5,815,542.89 | 5,815,542.89 |
| CUMULATIVE REALIZED LOSSES | DEEMED LIQUIDATIONS | CHARGE-OFFS | BANKRUPTCY | TOTAL LIQUIDATIONS |
| POOL (161052) | (1) LOSS COUNT | 0 | 813 | 813 |
| | (2) TOTAL REALIZED LOSS | 0.00 | 208,814,093.00 | 208,814,093.00 |
| DEAL TOTAL | (1) LOSS COUNT | 0 | 813 | 813 |
| | (2) TOTAL REALIZED LOSS | 0.00 | 208,814,093.00 | 208,814,093.00 |
| SUBSEQUENT RECOVERIES | CURRENT PERIOD | CUMULATIVE | | |
| POOL (161052) | (1) SUBSEQUENT RECOVERIES COUNT | 68 | 357 | |
| | (2) SUBSEQUENT PRINCIPAL RECOVERIES | 46,139.71 | 2,864,430.61 | |
| | (3) NET LOSS | 5,769,403.18 | 205,949,662.39 | |
| | (4) NET LOSS % | 0.600114 % | 21.422183 % | |
| DEAL TOTAL | (1) SUBSEQUENT RECOVERIES COUNT | 68 | 357 | |
| | (2) SUBSEQUENT PRINCIPAL RECOVERIES | 46,139.71 | 2,864,430.61 | |
| | (3) NET LOSS | 5,769,403.18 | 205,949,662.39 | |
| | (4) NET LOSS % | 0.600114 % | 21.422183 % | |

The Cumulative Total Realized Loss Percentages are as follows:
 POOL (161052) 21.720131 %
 DEAL TOTAL 21.720131 %

There were 0.00 losses caused by or resulting from an Extraordinary Event in the Collection Period, 0.00 total cumulatively.

The Cumulative Loan Count for Subsequent Recoveries and Realized Losses begins with the January 2010 Distribution.

GMACM
HOME EQUITY LOAN TRUST 2006-HE1
RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
STATEMENT TO CERTIFICATEHOLDERS

PERFORMANCE TRIGGER SUMMARY

| POOL/GROUP | TRIGGER TEST NAME | TRIGGER TEST DESCRIPTION | TRIGGER TEST RESULT |
|---------------|----------------------------|--|--------------------------------|
| POOL (161052) | Stepdown Date - Clause (x) | Payment Date \geq 10/25/2008 | Pass |
| POOL (161052) | Stepdown Date - Clause (y) | Pool Balance $<$ 50% of Cut-Off Balance | Fail |
| POOL (161052) | Stepdown Date | Later to occur of Clause (x) and Clause (y) | Stepdown Date has not occurred |
| POOL (161052) | Trigger Event (i) | Agg. Liq. Loss Amt $>$ 1.50% plus 1/6 of 0.50% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (ii) | Agg. Liq. Loss Amt $>$ 2.00% plus 1/12 of 0.60% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (iii) | Agg. Liq. Loss Amt $>$ 2.60% plus 1/12 of 1.00% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (iv) | Agg. Liq. Loss Amt $>$ 3.60% * Cut-off Date Balance | Trigger in effect |
| POOL (161052) | Trigger Event (v) | Rolling Three Month Delinquency Percentage \geq 3.50% | Trigger in effect |
| POOL (161052) | Trigger Event (vi) | Excess Spread $<$ 2.00% | Trigger in effect |

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

OVERCOLLATERALIZATION SUMMARY

| | PRIOR REQUIRED OVERCOLLATERALIZATION AMOUNT | BEGINNING OVERCOLLATERALIZATION/ UNDERCOLLATERALIZATION AMOUNT | OVERCOLLATERALIZATION INCREASE AMOUNT | OVERCOLLATERALIZATION REDUCTION AMOUNT | ENDING OVERCOLLATERALIZATION/ UNDERCOLLATERALIZATION AMOUNT | CURRENT REQUIRED OVERCOLLATERALIZATION AMOUNT |
|------------------|---|---|---|--|--|---|
| GROUP I (161052) | 34,609,861.35 | 0.00 | 0.00 | 0.00 | 0.00 | 34,609,861.35 |
| DEAL TOTALS | 34,609,861.35 | 0.00 | 0.00 | 0.00 | 0.00 | 34,609,861.35 |

CREDIT ENHANCEMENT SUMMARY

| POOL/GROUP | CREDIT ENHANCER | PREVIOUS UNREIMBURSED CREDIT PREMIUM | INTEREST ON PREVIOUS UNREIMBURSED PREMIUM | CURRENT MONTH ENHANCEMENT PREMIUM DUE | CREDIT ENHANCEMENT PREMIUM AMOUNT PAID | CREDIT ENHANCEMENT UNREIMBURSED PREMIUM | CREDIT ENHANCEMENT DRAW AMOUNT | CREDIT ENHANCEMENT REIMBURSEMENT AMOUNT | CREDIT ENHANCEMENT UNREIMBURSED AMOUNT |
|---------------|----------------------------------|---|--|--|---|--|---|--|---|
| POOL (161052) | Financial Guaranty Insurance Com | 0.00 | 0.00 | 76,184.68 | 76,184.68 | 0.00 | 0.00 | 0.00 | 33,829,440.53 |
| DEAL TOTALS | | 0.00 | 0.00 | 76,184.68 | 76,184.68 | 0.00 | 0.00 | 0.00 | 33,829,440.53 |

EXCLUDED AMOUNTS SUMMARY

| POOL/GROUP | BEGINNING EXCLUDED AMOUNT | PRINCIPAL DRAWS | EXCLUDED PRINCIPAL PAYMENT | EXCLUDED LOSS AMOUNT | ENDING EXCLUDED AMOUNT |
|---------------|---------------------------------|--------------------|----------------------------------|----------------------------|------------------------------|
| POOL (161052) | 60,302,397.19 | 1,143,500.68 | 1,218,067.83 | 233,381.28 | 59,994,448.76 |
| DEAL TOTALS | 60,302,397.19 | 1,143,500.68 | 1,218,067.83 | 233,381.28 | 59,994,448.76 |

Per the deal documents, an insurance payment claim to Financial Guaranty Insurance Company has been submitted in the amount of 3,571,216.24

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

REPURCHASE SUMMARY

| POOL/GROUP | BREACH OF REPS AND WARRANTIES | | OPTIONAL REPURCHASE OF DEFAULTED LOANS | | SELLER SERVICER REPURCHASES | | TOTAL | |
|---------------|-------------------------------|--------|--|--------|-----------------------------|--------|-------|--------|
| | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| DEAL TOTALS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |

MISCELLANEOUS INFORMATION SUMMARY

| | CURRENT PERIOD SERVICE MEMBERS CIVIL RELIEF ACT INTEREST SHORTFALL | CURRENT PERIOD LOAN MODIFICATION RATE REDUCTION INTEREST SHORTFALL | CURRENT YEAR LIEN RELEASE LOAN COUNT | CURRENT YEAR LIEN RELEASE LOAN AMOUNT | CUMULATIVE LIEN RELEASE LOAN COUNT | CUMULATIVE LIEN RELEASE LOAN AMOUNT |
|---------------|--|--|--------------------------------------|---------------------------------------|------------------------------------|-------------------------------------|
| POOL (161052) | 39.00 | 0.00 | 0 | 0.00 | 12 | 0.00 |
| DEAL TOTALS | 39.00 | 0.00 | 0 | 0.00 | 12 | 0.00 |

| | LIEN RELEASE OUTSTANDING PRINCIPAL AMOUNT AS A PERCENTAGE OF POOL BALANCE | CURRENT PERIOD ADVANCES OUTSTANDING | CURRENT PERIOD ADVANCES REIMBURSED | |
|---------------|---|-------------------------------------|------------------------------------|------|
| POOL (161052) | 0.02000 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | 0.02000 | 0.00 | 0.00 | 0.00 |

Notes:
 The servicer may in its reasonable discretion make advances to pay off a first lien mortgage so that upon the servicer's foreclosure of the second mortgage, the property will be acquired free and clear of the first lien. When the sale of the acquired property is completed, such advances will be reimbursed from the sales proceeds.

There were no material modifications, extensions or waivers of the Home Loans during the Collection Period and none have become material over time.

There are no outstanding release agreements with respect to Unsecured Loans.

For each Group, if applicable, and at the Deal Level there have been 0 Current Year Capitalization Workouts in the amount of 0.00 and 0 Cumulative Capitalization Workouts in the amount of 0.00. For each Group, if applicable, and at the Deal Level the Cumulative Capitalization Workouts expressed as a percentage of the original Pool Balance is 0.000000%.

For each Group, if applicable, and at the Deal Level, there were 0 increases in Credit Limits for a total amount of 0.00.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

DISTRIBUTION SUMMARY

| CLASS | CUSIP | ORIGINAL FACE VALUE | PRINCIPAL BALANCE BEFORE DISTRIBUTION | CURRENT PASS-THROUGH RATE | PRINCIPAL DISTRIBUTION | INTEREST DISTRIBUTION | TOTAL DISTRIBUTION | *DEFERRED INTEREST | PRINCIPAL LOSS | ADDITIONAL BALANCE | REMAINING PRINCIPAL BALANCE |
|-------|-----------|------------------------|---|---------------------------------|---------------------------|--------------------------|-----------------------|-----------------------|-------------------|-----------------------|-----------------------------------|
| A-1 | 361856ER4 | 1274,156,000.00 | 749,970,986.62 | 0.53875 % | 9,496,746.60 | 336,316.45 | 9,833,063.05 | 0.00 | 2,511,139.86 | 0.00 | 737,963,100.16 |
| CERTS | | 0.00 | 0.00 | 0.00000 % | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | 1,274,156,000.00 | 749,970,986.62 | | 9,496,746.60 | 336,316.45 | 9,833,063.05 | 0.00 | 2,511,139.86 | 0.00 | 737,963,100.16 |

DISTRIBUTION FACTOR SUMMARY
 AMOUNTS PER \$25,000 UNIT

| CLASS | PRINCIPAL BALANCE BEFORE DISTRIBUTION | PRINCIPAL DISTRIBUTION | INTEREST DISTRIBUTION | ADDITIONAL BALANCE | TOTAL DISTRIBUTION | DEFERRED INTEREST | PRINCIPAL BALANCE AFTER DISTRIBUTION |
|-------|---|---------------------------|--------------------------|-----------------------|-----------------------|----------------------|--|
| A-1 | 14,715.054250 | 186.334063 | 6.598808 | 0.000000 | 192.932871 | 0.000000 | 14,479.449540 |

* DEFERRED INTEREST - INCLUDES NON-CASH ALLOCATIONS

DETERMINATION DATE 18-August-2010
 PAYMENT DATE 25-August-2010

RESIDENTIAL FUNDING COMPANY, LLC
 2255 NORTH ONTARIO STREET, SUITE 400
 BURBANK, CA 91504-2130
 (818) 260-1441

The Percentage Interest for the Notes are as follows: Class A-1 100.00%

The percentage of the Remaining Principal Balance over the Original Face Values are as follows:
 A-1 57.917798 % CERTS 0.000000 %

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

INTEREST DISTRIBUTION SUMMARY

| CLASS | RECORD DATE | ACCRUAL DATES | INTEREST ACCRUAL METHODOLOGY | ACCRUED CERTIFICATE INTEREST | PREPAYMENT INTEREST SHORTFALL ALLOCATED | SERVICEMEMBERS CIVIL RELIEF ACT SHORTFALL ALLOCATED | PRIOR PERIOD SHORTFALLS REPAID | CERTIFICATE INTEREST DISTRIBUTION AMOUNT |
|-------------|-------------|-----------------------|------------------------------|------------------------------|---|---|--------------------------------|--|
| A-1 | 08/24/2010 | 07/26/2010-08/24/2010 | Actual/360 | 336,705.72 | 0.00 | 389.27 | 0.00 | 336,316.45 |
| CERTS | 07/30/2010 | 07/01/2010-07/31/2010 | 30/360 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | | | | 336,705.72 | 0.00 | 389.27 | 0.00 | 336,316.45 |

PREPAYMENT INTEREST SHORTFALL AMOUNTS

BASIS RISK/NET WAC SHORTFALL AMOUNTS

| CLASS | PREPAYMENT INTEREST SHORTFALL AMOUNTS | | | | | BASIS RISK/NET WAC SHORTFALL AMOUNTS | | | | |
|-------------|---------------------------------------|---------------------|-------------------------------|------------|------------------|--------------------------------------|---------------------|-------------------------------|------------|------------------|
| | CURRENT PERIOD | PRIOR PERIOD UNPAID | PRIOR UNPAID ACCRUED INTEREST | TOTAL PAID | REMAINING UNPAID | CURRENT PERIOD | PRIOR PERIOD UNPAID | PRIOR UNPAID ACCRUED INTEREST | TOTAL PAID | REMAINING UNPAID |
| A-1 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | | | | | | | | | | |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

INDEX VALUE USED FOR THE CURRENT DISTRIBUTION : LIBOR - 1 MONTH 0.32875

For each Class of Certificates, the aggregate Interest Distribution Amount remaining unpaid is 0.00.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

COLLATERAL SUMMARY

| POOL/GROUP | MASTER SERVICER FEE AMOUNT | SUBSERVICER FEE AMOUNT | WEIGHTED AVERAGE GROSS RATE | WEIGHTED AVERAGE NET RATE | WEIGHTED AVERAGE REMAINING AMORTIZATION TERM | WEIGHTED AVERAGE MONTHS TO MATURITY | WEIGHTED AVERAGE REMAINING DRAW MONTHS | PERCENTAGE OF DELINQUENT LOANS | ADDITIONAL DRAW AMOUNTS |
|--------------|----------------------------|------------------------|-----------------------------|---------------------------|--|-------------------------------------|--|--------------------------------|-------------------------|
| POOL -161052 | 0.00 | 335,431.23 | 4.63183498 % | 4.02072343 % | 211.70 | 154.10 | 73.66 | 6.3183726 % | 1,385,122.91 |
| DEAL TOTALS | 0.00 | 335,431.23 | | | | | | 6.3183726 % | 1,385,122.91 |

| POOL/GROUP | BEGINNING OF PERIOD COUNT | AMOUNT | SCHEDULED PRINCIPAL COUNT | AMOUNT | CURTAILMENTS COUNT | AMOUNT | PAYOFFS COUNT | AMOUNT | MATURED LOANS COUNT | AMOUNT |
|---------------|---------------------------|----------------|---------------------------|------------|--------------------|--------------|---------------|--------------|---------------------|--------|
| POOL (161052) | 17,157 | 809,965,435.38 | N/A | 742,191.69 | N/A | 4,393,451.30 | 118 | 3,039,554.38 | 0 | N/A |
| DEAL TOTALS | 17,157 | 809,965,435.38 | N/A | 742,191.69 | N/A | 4,393,451.30 | 118 | 3,039,554.38 | 0 | N/A |

| POOL/GROUP | REPURCHASES COUNT | AMOUNT | LIQUIDATIONS COUNT | AMOUNT | LOSSES COUNT | AMOUNT | DRAW COUNT | AMOUNT | END OF PERIOD COUNT | AMOUNT |
|---------------|-------------------|--------|--------------------|--------------|--------------|-----------|------------|--------------|---------------------|----------------|
| POOL (161052) | 0 | 0.00 | 80 | 4,873,473.04 | N/A | 91,920.65 | N/A | 1,385,122.91 | 16,959 | 798,209,967.23 |
| DEAL TOTALS | 0 | 0.00 | 80 | 4,873,473.04 | N/A | 91,920.65 | N/A | 1,385,122.91 | 16,959 | 798,209,967.23 |

GMACM Recovery Fee for the Current Period is 78,951.88

Total Curtailments for the deal are 4,393,451.30

The Loan Count at the Beginning of the preceding Collection Period was 17,381

POOL -161052 Net WAC Rate: 3.900723

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

DELINQUENCY SUMMARY

| CURRENT | | | DELINQUENCY | | | | | | | | | |
|---------------|--------|----------------|-------------|---------------|------------|--------------|-------------|--------------|--------------|--------------|--------------|--------------|
| | | | 30-59 DAYS | | 60-89 DAYS | | 90-119 DAYS | | 120-149 DAYS | | 150-179 DAYS | |
| POOL/GROUP | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 16,108 | 747,776,087.21 | 343 | 19,115,533.07 | 153 | 8,379,052.72 | 96 | 5,528,833.72 | 80 | 3,643,822.79 | 66 | 4,516,870.66 |
| DEAL TOTALS | 16,108 | 747,776,087.21 | 343 | 19,115,533.07 | 153 | 8,379,052.72 | 96 | 5,528,833.72 | 80 | 3,643,822.79 | 66 | 4,516,870.66 |

| 180+ DAYS | | | FORECLOSURE | | REO LOANS | | PAID OFF | | REPURCHASED | | LIQUIDATED | |
|---------------|-------|--------------|-------------|--------------|-----------|------------|----------|--------------|-------------|--------|------------|--------------|
| POOL/GROUP | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 96 | 7,389,068.44 | 16 | 1,661,082.23 | 1 | 199,616.39 | 118 | 3,039,554.38 | 0 | 0.00 | 80 | 4,873,473.04 |
| DEAL TOTALS | 96 | 7,389,068.44 | 16 | 1,661,082.23 | 1 | 199,616.39 | 118 | 3,039,554.38 | 0 | 0.00 | 80 | 4,873,473.04 |

Delinquency information appearing on this statement has been derived using the OTS method.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

COLLECTIONS SUMMARY

| | POOL (161052) | DEAL TOTALS |
|--------------------------------------|---------------|--------------|
| (1) INTEREST COLLECTIONS | 2,797,927.32 | 2,797,927.32 |
| (1a) LESS EXCLUDED INTEREST | 148,364.97 | 148,364.97 |
| (1b) =INCLUDED INTEREST COLLECTIONS | 2,649,562.35 | 2,649,562.35 |
| (2) PRINCIPAL COLLECTIONS | 8,332,791.99 | 8,332,791.99 |
| (2a) LESS EXCLUDED PRINCIPAL | 1,074,294.19 | 1,074,294.19 |
| (2b) =INCLUDED PRINCIPAL COLLECTIONS | 7,258,497.80 | 7,258,497.80 |
| (3) ADDITIONAL BALANCE | 0.00 | 0.00 |
| (4) NET PRINCIPAL COLLECTIONS | 7,258,497.80 | 7,258,497.80 |
| (5) ADJUSTMENT AMOUNT | 0.00 | 0.00 |
| (6) INSURED PAYMENT AMOUNT | 0.00 | 0.00 |
| (7) TOTAL COLLECTIONS AMOUNT | 9,908,060.15 | 9,908,060.15 |

ALLOCATION OF PAYMENTS

| | POOL (161052) | DEAL TOTALS |
|--|---------------|--------------|
| (1) TOTAL COLLECTIONS | 9,908,060.15 | 9,908,060.15 |
| (2) INTEREST DISTRIBUTION AMOUNT | 336,316.45 | 336,316.45 |
| (3) PRINCIPAL COLLECTION DISTRIBUTION AMOUNT | 7,255,266.35 | 7,255,266.35 |
| (4) LIQUIDATION LOSS DISTRIBUTION AMOUNT | 2,241,480.25 | 2,241,480.25 |
| (5) CREDIT ENHANCEMENT PREMIUM AMOUNT | 74,997.10 | 74,997.10 |
| (6) CREDIT ENHANCEMENT REIMBURSEMENT AMOUNT | 0.00 | 0.00 |
| (7) OVERCOLLATERALIZATION INCREASE AMOUNT | 0.00 | 0.00 |
| (8) CREDIT ENHANCEMENT - OTHER AMOUNTS OWED | 0.00 | 0.00 |
| (9) PREPAYMENT INTEREST SHORTFALL | 0.00 | 0.00 |
| (10) BASIS RISK/NET WAC SHORTFALL | 0.00 | 0.00 |
| (11) SERVICEMEMBERS CIVIL RELIEF ACT SHORTFALL | 0.00 | 0.00 |
| (12) REMAINING AMOUNT TO SB CERTIFICATES | 0.00 | 0.00 |

PREPAYMENT FEE SUMMARY

| | POOL (161052) | DEAL TOTALS |
|--|---------------|-------------|
| (1) PREPAYMENT FEE COLLECTED | 0.00 | 0.00 |
| (2) PREPAYMENT FEE PAID TO SB CERTIFICATES | 0.00 | 0.00 |

Excess Spread is 2,386,613.77.

For each Group, if applicable, and at the Deal level, the Substitution Adjustment Amounts for the Collection Period are 0.00.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

| LIQUIDATION LOSS SUMMARY | | | | |
|--------------------------------|--|--------------|----------------|--------------------|
| CURRENT PERIOD REALIZED LOSSES | DEEMED LIQUIDATIONS | CHARGE-OFFS | BANKRUPTCY | TOTAL LIQUIDATIONS |
| POOL (161052) | (1) LOSS COUNT | 0 | 83 | 83 |
| | (2) BEGINNING AGGREGATE ACTUAL BALANCE | 0.00 | 4,873,473.04 | 4,873,473.04 |
| | (3) REALIZED LOSS AMOUNT | 0.00 | 4,715,878.42 | 4,715,878.42 |
| DEAL TOTAL | (1) LOSS COUNT | 0 | 83 | 83 |
| | (2) BEGINNING AGGREGATE ACTUAL BALANCE | 0.00 | 4,873,473.04 | 4,873,473.04 |
| | (3) REALIZED LOSS AMOUNT | 0.00 | 4,715,878.42 | 4,715,878.42 |
| CUMULATIVE REALIZED LOSSES | DEEMED LIQUIDATIONS | CHARGE-OFFS | BANKRUPTCY | TOTAL LIQUIDATIONS |
| POOL (161052) | (1) LOSS COUNT | 0 | 896 | 896 |
| | (2) TOTAL REALIZED LOSS | 0.00 | 213,529,971.42 | 213,529,971.42 |
| DEAL TOTAL | (1) LOSS COUNT | 0 | 896 | 896 |
| | (2) TOTAL REALIZED LOSS | 0.00 | 213,529,971.42 | 213,529,971.42 |
| SUBSEQUENT RECOVERIES | CURRENT PERIOD | CUMULATIVE | | |
| POOL (161052) | (1) SUBSEQUENT RECOVERIES COUNT | 128 | 432 | |
| | (2) SUBSEQUENT PRINCIPAL RECOVERIES | 148,243.60 | 3,012,674.21 | |
| | (3) NET LOSS | 4,567,634.82 | 210,517,297.21 | |
| | (4) NET LOSS % | 0.475110 % | 21.897293 % | |
| DEAL TOTAL | (1) SUBSEQUENT RECOVERIES COUNT | 128 | 432 | |
| | (2) SUBSEQUENT PRINCIPAL RECOVERIES | 148,243.60 | 3,012,674.21 | |
| | (3) NET LOSS | 4,567,634.82 | 210,517,297.21 | |
| | (4) NET LOSS % | 0.475110 % | 21.897293 % | |

The Cumulative Total Realized Loss Percentages are as follows:
 POOL (161052) 22.210661 %
 DEAL TOTAL 22.210661 %

There were 0.00 losses caused by or resulting from an Extraordinary Event in the Collection Period, 0.00 total cumulatively.

The Cumulative Loan Count for Subsequent Recoveries and Realized Losses begins with the January 2010 Distribution.

GMACM
HOME EQUITY LOAN TRUST 2006-HE1
RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
STATEMENT TO CERTIFICATEHOLDERS

PERFORMANCE TRIGGER SUMMARY

| POOL/GROUP | TRIGGER TEST NAME | TRIGGER TEST DESCRIPTION | TRIGGER TEST RESULT |
|---------------|----------------------------|--|--------------------------------|
| POOL (161052) | Stepdown Date - Clause (x) | Payment Date \geq 10/25/2008 | Pass |
| POOL (161052) | Stepdown Date - Clause (y) | Pool Balance $<$ 50% of Cut-Off Balance | Fail |
| POOL (161052) | Stepdown Date | Later to occur of Clause (x) and Clause (y) | Stepdown Date has not occurred |
| POOL (161052) | Trigger Event (i) | Agg. Liq. Loss Amt $>$ 1.50% plus 1/6 of 0.50% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (ii) | Agg. Liq. Loss Amt $>$ 2.00% plus 1/12 of 0.60% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (iii) | Agg. Liq. Loss Amt $>$ 2.60% plus 1/12 of 1.00% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (iv) | Agg. Liq. Loss Amt $>$ 3.60% * Cut-off Date Balance | Trigger in effect |
| POOL (161052) | Trigger Event (v) | Rolling Three Month Delinquency Percentage \geq 3.50% | Trigger in effect |
| POOL (161052) | Trigger Event (vi) | Excess Spread $<$ 2.00% | Trigger in effect |

GMAC
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

OVERCOLLATERALIZATION SUMMARY

| | PRIOR REQUIRED OVERCOLLATERALIZATION AMOUNT | BEGINNING OVERCOLLATERALIZATION/ UNDERCOLLATERALIZATION AMOUNT | OVERCOLLATERALIZATION INCREASE AMOUNT | OVERCOLLATERALIZATION REDUCTION AMOUNT | ENDING OVERCOLLATERALIZATION/ UNDERCOLLATERALIZATION AMOUNT | CURRENT REQUIRED OVERCOLLATERALIZATION AMOUNT |
|------------------|---|---|---|--|--|---|
| GROUP I (161052) | 34,609,861.35 | 0.00 | 0.00 | 0.00 | 0.00 | 34,609,861.35 |
| DEAL TOTALS | 34,609,861.35 | 0.00 | 0.00 | 0.00 | 0.00 | 34,609,861.35 |

CREDIT ENHANCEMENT SUMMARY

| POOL/GROUP | CREDIT ENHANCER | PREVIOUS UNREIMBURSED CREDIT PREMIUM | INTEREST ON PREVIOUS UNREIMBURSED PREMIUM | CURRENT MONTH ENHANCEMENT PREMIUM DUE | CREDIT ENHANCEMENT PREMIUM AMOUNT PAID | CREDIT ENHANCEMENT UNREIMBURSED PREMIUM | CREDIT ENHANCEMENT DRAW AMOUNT | CREDIT ENHANCEMENT REIMBURSEMENT AMOUNT | CREDIT ENHANCEMENT UNREIMBURSED AMOUNT |
|---------------|----------------------------------|---|--|--|---|--|---|--|---|
| POOL (161052) | Financial Guaranty Insurance Com | 0.00 | 0.00 | 74,997.10 | 74,997.10 | 0.00 | 0.00 | 0.00 | 33,921,061.93 |
| DEAL TOTALS | | 0.00 | 0.00 | 74,997.10 | 74,997.10 | 0.00 | 0.00 | 0.00 | 33,921,061.93 |

EXCLUDED AMOUNTS SUMMARY

| POOL/GROUP | BEGINNING EXCLUDED AMOUNT | PRINCIPAL DRAWS | EXCLUDED PRINCIPAL PAYMENT | EXCLUDED LOSS AMOUNT | ENDING EXCLUDED AMOUNT |
|---------------|---------------------------------|--------------------|----------------------------------|----------------------------|------------------------------|
| POOL (161052) | 59,994,448.76 | 1,385,122.91 | 1,074,294.19 | 58,410.41 | 60,246,867.07 |
| DEAL TOTALS | 59,994,448.76 | 1,385,122.91 | 1,074,294.19 | 58,410.41 | 60,246,867.07 |

Per the deal documents, an insurance payment claim to Financial Guaranty Insurance Company has been submitted in the amount of 2,511,139.86

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

REPURCHASE SUMMARY

| POOL/GROUP | BREACH OF REPS AND WARRANTIES | | OPTIONAL REPURCHASE OF DEFAULTED LOANS | | SELLER SERVICER REPURCHASES | | TOTAL | |
|---------------|-------------------------------|--------|--|--------|-----------------------------|--------|-------|--------|
| | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| DEAL TOTALS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |

MISCELLANEOUS INFORMATION SUMMARY

| | CURRENT PERIOD SERVICE MEMBERS CIVIL RELIEF ACT INTEREST SHORTFALL | CURRENT PERIOD LOAN MODIFICATION RATE REDUCTION INTEREST SHORTFALL | CURRENT YEAR LIEN RELEASE LOAN COUNT | CURRENT YEAR LIEN RELEASE LOAN AMOUNT | CUMULATIVE LIEN RELEASE LOAN COUNT | CUMULATIVE LIEN RELEASE LOAN AMOUNT |
|---------------|--|--|--------------------------------------|---------------------------------------|------------------------------------|-------------------------------------|
| POOL (161052) | 389.27 | 0.00 | 0 | 0.00 | 12 | 0.00 |
| DEAL TOTALS | 389.27 | 0.00 | 0 | 0.00 | 12 | 0.00 |

| | LIEN RELEASE OUTSTANDING PRINCIPAL AMOUNT AS A PERCENTAGE OF POOL BALANCE | CURRENT PERIOD ADVANCES OUTSTANDING | CURRENT PERIOD ADVANCES REIMBURSED | |
|---------------|---|-------------------------------------|------------------------------------|------|
| POOL (161052) | 0.02000 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | 0.02000 | 0.00 | 0.00 | 0.00 |

Notes:
 The servicer may in its reasonable discretion make advances to pay off a first lien mortgage so that upon the servicer's foreclosure of the second mortgage, the property will be acquired free and clear of the first lien. When the sale of the acquired property is completed, such advances will be reimbursed from the sales proceeds.

There were no material modifications, extensions or waivers of the Home Loans during the Collection Period and none have become material over time.

There are no outstanding release agreements with respect to Unsecured Loans.

For each Group, if applicable, and at the Deal Level there have been 0 Current Year Capitalization Workouts in the amount of 0.00 and 0 Cumulative Capitalization Workouts in the amount of 0.00. For each Group, if applicable, and at the Deal Level the Cumulative Capitalization Workouts expressed as a percentage of the original Pool Balance is 0.000000%.

For each Group, if applicable, and at the Deal Level, there were 0 increases in Credit Limits for a total amount of 0.00.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

DISTRIBUTION SUMMARY

| CLASS | CUSIP | ORIGINAL FACE VALUE | PRINCIPAL BALANCE BEFORE DISTRIBUTION | CURRENT PASS-THROUGH RATE | PRINCIPAL DISTRIBUTION | INTEREST DISTRIBUTION | TOTAL DISTRIBUTION | *DEFERRED INTEREST | PRINCIPAL LOSS | ADDITIONAL BALANCE | REMAINING PRINCIPAL BALANCE |
|-------|-----------|------------------------|---|---------------------------------|---------------------------|--------------------------|-----------------------|-----------------------|-------------------|-----------------------|-----------------------------------|
| A-1 | 361856ER4 | 1274,156,000.00 | 737,963,100.16 | 0.47375 % | 9,077,964.11 | 320,438.20 | 9,398,402.31 | 0.00 | 1,931,584.81 | 0.00 | 726,953,551.24 |
| CERTS | | 0.00 | 0.00 | 0.00000 % | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | 1,274,156,000.00 | 737,963,100.16 | | 9,077,964.11 | 320,438.20 | 9,398,402.31 | 0.00 | 1,931,584.81 | 0.00 | 726,953,551.24 |

DISTRIBUTION FACTOR SUMMARY
 AMOUNTS PER \$25,000 UNIT

| CLASS | PRINCIPAL BALANCE BEFORE DISTRIBUTION | PRINCIPAL DISTRIBUTION | INTEREST DISTRIBUTION | ADDITIONAL BALANCE | TOTAL DISTRIBUTION | DEFERRED INTEREST | PRINCIPAL BALANCE AFTER DISTRIBUTION |
|-------|---|---------------------------|--------------------------|-----------------------|-----------------------|----------------------|--|
| A-1 | 14,479.449540 | 178.117203 | 6.287264 | 0.000000 | 184.404467 | 0.000000 | 14,263.433030 |

* DEFERRED INTEREST - INCLUDES NON-CASH ALLOCATIONS

DETERMINATION DATE 20-September-2010
 PAYMENT DATE 27-September-2010

RESIDENTIAL FUNDING COMPANY, LLC
 2255 NORTH ONTARIO STREET, SUITE 400
 BURBANK, CA 91504-2130
 (818) 260-1441
www.gmacrfc.com/investors/

The Percentage Interest for Class A-1 = 100.00%.

The percentage of the Remaining Principal Balance over the Original Face Values are as follows:

A-1 57.053732 % CERTS 0.000000 %

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

INTEREST DISTRIBUTION SUMMARY

| CLASS | RECORD DATE | ACCRUAL DATES | INTEREST ACCRUAL METHODOLOGY | ACCRUED CERTIFICATE INTEREST | PREPAYMENT INTEREST SHORTFALL ALLOCATED | SERVICEMEMBERS CIVIL RELIEF ACT SHORTFALL ALLOCATED | PRIOR PERIOD SHORTFALLS REPAID | CERTIFICATE INTEREST DISTRIBUTION AMOUNT |
|-------------|-------------|-----------------------|------------------------------|------------------------------|---|---|--------------------------------|--|
| A-1 | 09/24/2010 | 08/25/2010-09/26/2010 | Actual/360 | 320,475.85 | 0.00 | 37.65 | 0.00 | 320,438.20 |
| CERTS | 08/31/2010 | 08/01/2010-08/31/2010 | 30/360 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | | | | 320,475.85 | 0.00 | 37.65 | 0.00 | 320,438.20 |

| PREPAYMENT INTEREST SHORTFALL AMOUNTS | | | | | | BASIS RISK/NET WAC SHORTFALL AMOUNTS | | | | |
|---------------------------------------|----------------|---------------------|-------------------------------|------------|------------------|--------------------------------------|---------------------|-------------------------------|------------|------------------|
| CLASS | CURRENT PERIOD | PRIOR PERIOD UNPAID | PRIOR UNPAID ACCRUED INTEREST | TOTAL PAID | REMAINING UNPAID | CURRENT PERIOD | PRIOR PERIOD UNPAID | PRIOR UNPAID ACCRUED INTEREST | TOTAL PAID | REMAINING UNPAID |
| A-1 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | | | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

INDEX VALUE USED FOR THE CURRENT DISTRIBUTION : LIBOR - 1 MONTH 0.26375

For each Class of Certificates, the aggregate Interest Distribution Amount remaining unpaid is 0.00.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

COLLATERAL SUMMARY

| POOL/GROUP | MASTER SERVICER FEE AMOUNT | SUBSERVICER FEE AMOUNT | WEIGHTED AVERAGE GROSS RATE | WEIGHTED AVERAGE NET RATE | WEIGHTED AVERAGE REMAINING AMORTIZATION TERM | WEIGHTED AVERAGE MONTHS TO MATURITY | WEIGHTED AVERAGE REMAINING DRAW MONTHS | PERCENTAGE OF DELINQUENT LOANS | ADDITIONAL DRAW AMOUNTS |
|--------------|----------------------------|------------------------|-----------------------------|---------------------------|--|-------------------------------------|--|--------------------------------|-------------------------|
| POOL -161052 | 0.00 | 330,774.35 | 4.62730360 % | 4.01636090 % | 211.06 | 153.33 | 72.58 | 6.2704513 % | 951,697.20 |
| DEAL TOTALS | 0.00 | 330,774.35 | | | | | | 6.2704513 % | 951,697.20 |

| POOL/GROUP | BEGINNING OF PERIOD COUNT | AMOUNT | SCHEDULED PRINCIPAL COUNT | AMOUNT | CURTAILMENTS COUNT | AMOUNT | PAYOFFS COUNT | AMOUNT | MATURED LOANS COUNT | AMOUNT |
|---------------|---------------------------|----------------|---------------------------|------------|--------------------|--------------|---------------|--------------|---------------------|--------|
| POOL (161052) | 16,959 | 798,209,967.23 | N/A | 698,638.95 | N/A | 2,986,075.08 | 144 | 4,319,967.00 | 0 | N/A |
| DEAL TOTALS | 16,959 | 798,209,967.23 | N/A | 698,638.95 | N/A | 2,986,075.08 | 144 | 4,319,967.00 | 0 | N/A |

| POOL/GROUP | REPURCHASES COUNT | AMOUNT | LIQUIDATIONS COUNT | AMOUNT | LOSSES COUNT | AMOUNT | DRAW COUNT | AMOUNT | END OF PERIOD COUNT | AMOUNT |
|---------------|-------------------|--------|--------------------|--------------|--------------|-----------|------------|------------|---------------------|----------------|
| POOL (161052) | 0 | 0.00 | 72 | 4,219,295.10 | N/A | 99,151.56 | N/A | 951,697.20 | 16,743 | 786,887,078.11 |
| DEAL TOTALS | 0 | 0.00 | 72 | 4,219,295.10 | N/A | 99,151.56 | N/A | 951,697.20 | 16,743 | 786,887,078.11 |

GMACM Recovery Fee for the Current Period is 82,273.47

Total Curtailments for the deal are 2,986,075.08

The Loan Count at the Beginning of the preceding Collection Period was 17,157

POOL -161052 Net WAC Rate: 3.896361%

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

DELINQUENCY SUMMARY

| CURRENT | | | DELINQUENCY | | | | | | | | | |
|---------------|--------|----------------|-------------|---------------|------------|--------------|-------------|--------------|--------------|--------------|--------------|--------------|
| | | | 30-59 DAYS | | 60-89 DAYS | | 90-119 DAYS | | 120-149 DAYS | | 150-179 DAYS | |
| POOL/GROUP | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 15,896 | 737,545,707.05 | 342 | 18,261,478.80 | 162 | 8,658,842.31 | 82 | 5,191,469.52 | 85 | 4,725,389.36 | 68 | 3,189,923.61 |
| DEAL TOTALS | 15,896 | 737,545,707.05 | 342 | 18,261,478.80 | 162 | 8,658,842.31 | 82 | 5,191,469.52 | 85 | 4,725,389.36 | 68 | 3,189,923.61 |

| 180+ DAYS | | | FORECLOSURE | | REO LOANS | | PAID OFF | | REPURCHASED | | LIQUIDATED | |
|---------------|-------|--------------|-------------|--------------|-----------|------------|----------|--------------|-------------|--------|------------|--------------|
| POOL/GROUP | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 92 | 7,453,363.00 | 16 | 1,661,288.07 | 1 | 199,616.39 | 144 | 4,319,967.00 | 0 | 0.00 | 72 | 4,219,295.10 |
| DEAL TOTALS | 92 | 7,453,363.00 | 16 | 1,661,288.07 | 1 | 199,616.39 | 144 | 4,319,967.00 | 0 | 0.00 | 72 | 4,219,295.10 |

Delinquency information appearing on this statement has been derived using the OTS method.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

COLLECTIONS SUMMARY

| | POOL (161052) | DEAL TOTALS |
|--------------------------------------|---------------|--------------|
| (1) INTEREST COLLECTIONS | 2,705,762.63 | 2,705,762.63 |
| (1a) LESS EXCLUDED INTEREST | 149,946.54 | 149,946.54 |
| (1b) =INCLUDED INTEREST COLLECTIONS | 2,555,816.09 | 2,555,816.09 |
| (2) PRINCIPAL COLLECTIONS | 8,089,414.95 | 8,089,414.95 |
| (2a) LESS EXCLUDED PRINCIPAL | 1,173,032.42 | 1,173,032.42 |
| (2b) =INCLUDED PRINCIPAL COLLECTIONS | 6,916,382.53 | 6,916,382.53 |
| (3) ADDITIONAL BALANCE | 0.00 | 0.00 |
| (4) NET PRINCIPAL COLLECTIONS | 6,916,382.53 | 6,916,382.53 |
| (5) ADJUSTMENT AMOUNT | 0.00 | 0.00 |
| (6) INSURED PAYMENT AMOUNT | 0.00 | 0.00 |
| (7) TOTAL COLLECTIONS AMOUNT | 9,472,198.62 | 9,472,198.62 |

ALLOCATION OF PAYMENTS

| | POOL (161052) | DEAL TOTALS |
|--|---------------|--------------|
| (1) TOTAL COLLECTIONS | 9,472,198.62 | 9,472,198.62 |
| (2) INTEREST DISTRIBUTION AMOUNT | 320,438.20 | 320,438.20 |
| (3) PRINCIPAL COLLECTION DISTRIBUTION AMOUNT | 6,916,382.53 | 6,916,382.53 |
| (4) LIQUIDATION LOSS DISTRIBUTION AMOUNT | 2,161,581.58 | 2,161,581.58 |
| (5) CREDIT ENHANCEMENT PREMIUM AMOUNT | 73,796.31 | 73,796.31 |
| (6) CREDIT ENHANCEMENT REIMBURSEMENT AMOUNT | 0.00 | 0.00 |
| (7) OVERCOLLATERALIZATION INCREASE AMOUNT | 0.00 | 0.00 |
| (8) CREDIT ENHANCEMENT - OTHER AMOUNTS OWED | 0.00 | 0.00 |
| (9) PREPAYMENT INTEREST SHORTFALL | 0.00 | 0.00 |
| (10) BASIS RISK/NET WAC SHORTFALL | 0.00 | 0.00 |
| (11) SERVICEMEMBERS CIVIL RELIEF ACT SHORTFALL | 0.00 | 0.00 |
| (12) REMAINING AMOUNT TO SB CERTIFICATES | 0.00 | 0.00 |

PREPAYMENT FEE SUMMARY

| | POOL (161052) | DEAL TOTALS |
|--|---------------|-------------|
| (1) PREPAYMENT FEE COLLECTED | 0.00 | 0.00 |
| (2) PREPAYMENT FEE PAID TO SB CERTIFICATES | 0.00 | 0.00 |

Excess Spread is 2,311,528.12.

For each Group, if applicable, and at the Deal level, the Substitution Adjustment Amounts for the Collection Period are 0.00.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

LIQUIDATION LOSS SUMMARY

| CURRENT PERIOD REALIZED LOSSES | | DEEMED LIQUIDATIONS | CHARGE-OFFS | BANKRUPTCY | TOTAL LIQUIDATIONS |
|--------------------------------|--|---------------------|----------------|------------|--------------------|
| POOL (161052) | (1) LOSS COUNT | 0 | 72 | 0 | 72 |
| | (2) BEGINNING AGGREGATE ACTUAL BALANCE | 0.00 | 4,219,295.10 | 0.00 | 4,219,295.10 |
| | (3) REALIZED LOSS AMOUNT | 0.00 | 4,086,019.81 | 0.00 | 4,086,019.81 |
| DEAL TOTAL | (1) LOSS COUNT | 0 | 72 | 0 | 72 |
| | (2) BEGINNING AGGREGATE ACTUAL BALANCE | 0.00 | 4,219,295.10 | 0.00 | 4,219,295.10 |
| | (3) REALIZED LOSS AMOUNT | 0.00 | 4,086,019.81 | 0.00 | 4,086,019.81 |
| CUMULATIVE REALIZED LOSSES | | DEEMED LIQUIDATIONS | CHARGE-OFFS | BANKRUPTCY | TOTAL LIQUIDATIONS |
| POOL (161052) | (1) LOSS COUNT | 0 | 967 | 0 | 967 |
| | (2) TOTAL REALIZED LOSS | 0.00 | 217,615,991.23 | 0.00 | 217,615,991.23 |
| DEAL TOTAL | (1) LOSS COUNT | 0 | 967 | 0 | 967 |
| | (2) TOTAL REALIZED LOSS | 0.00 | 217,615,991.23 | 0.00 | 217,615,991.23 |
| SUBSEQUENT RECOVERIES | | CURRENT PERIOD | CUMULATIVE | | |
| POOL (161052) | (1) SUBSEQUENT RECOVERIES COUNT | 77 | 457 | | |
| | (2) SUBSEQUENT PRINCIPAL RECOVERIES | 152,793.65 | 3,165,467.86 | | |
| | (3) NET LOSS | 3,933,226.16 | 214,450,523.37 | | |
| | (4) NET LOSS % | 0.409121 % | 22.306414 % | | |
| DEAL TOTAL | (1) SUBSEQUENT RECOVERIES COUNT | 77 | 457 | | |
| | (2) SUBSEQUENT PRINCIPAL RECOVERIES | 152,793.65 | 3,165,467.86 | | |
| | (3) NET LOSS | 3,933,226.16 | 214,450,523.37 | | |
| | (4) NET LOSS % | 0.409121 % | 22.306414 % | | |

The Cumulative Total Realized Loss Percentages are as follows:

POOL (161052) 22.635675 %
 DEAL TOTAL 22.635675 %

There were 0.00 losses caused by or resulting from an Extraordinary Event in the Collection Period, 0.00 total cumulatively.

The Cumulative Loan Count for Subsequent Recoveries and Realized Losses begins with the January 2010 Distribution.

GMACM
HOME EQUITY LOAN TRUST 2006-HE1
RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
STATEMENT TO CERTIFICATEHOLDERS

PERFORMANCE TRIGGER SUMMARY

| POOL/GROUP | TRIGGER TEST NAME | TRIGGER TEST DESCRIPTION | TRIGGER TEST RESULT |
|---------------|----------------------------|--|--------------------------------|
| POOL (161052) | Stepdown Date - Clause (x) | Payment Date \geq 10/25/2008 | Pass |
| POOL (161052) | Stepdown Date - Clause (y) | Pool Balance $<$ 50% of Cut-Off Balance | Fail |
| POOL (161052) | Stepdown Date | Later to occur of Clause (x) and Clause (y) | Stepdown Date has not occurred |
| POOL (161052) | Trigger Event (i) | Agg. Liq. Loss Amt $>$ 1.50% plus 1/6 of 0.50% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (ii) | Agg. Liq. Loss Amt $>$ 2.00% plus 1/12 of 0.60% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (iii) | Agg. Liq. Loss Amt $>$ 2.60% plus 1/12 of 1.00% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (iv) | Agg. Liq. Loss Amt $>$ 3.60% * Cut-off Date Balance | Trigger in effect |
| POOL (161052) | Trigger Event (v) | Rolling Three Month Delinquency Percentage \geq 3.50% | Trigger in effect |
| POOL (161052) | Trigger Event (vi) | Excess Spread $<$ 2.00% | Trigger in effect |

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

OVERCOLLATERALIZATION SUMMARY

| | PRIOR REQUIRED OVERCOLLATERALIZATION AMOUNT | BEGINNING OVERCOLLATERALIZATION/ UNDERCOLLATERALIZATION AMOUNT | OVERCOLLATERALIZATION INCREASE AMOUNT | OVERCOLLATERALIZATION REDUCTION AMOUNT | ENDING OVERCOLLATERALIZATION/ UNDERCOLLATERALIZATION AMOUNT | CURRENT REQUIRED OVERCOLLATERALIZATION AMOUNT |
|------------------|---|---|---|--|--|---|
| GROUP I (161052) | 34,609,861.35 | 0.00 | 0.00 | 0.00 | 0.00 | 34,609,861.35 |
| DEAL TOTALS | 34,609,861.35 | 0.00 | 0.00 | 0.00 | 0.00 | 34,609,861.35 |

CREDIT ENHANCEMENT SUMMARY

| POOL/GROUP | CREDIT ENHANCER | PREVIOUS UNREIMBURSED CREDIT PREMIUM | INTEREST ON PREVIOUS UNREIMBURSED PREMIUM | CURRENT MONTH ENHANCEMENT PREMIUM DUE | CREDIT ENHANCEMENT PREMIUM AMOUNT PAID | CREDIT ENHANCEMENT UNREIMBURSED PREMIUM | CREDIT ENHANCEMENT DRAW AMOUNT | CREDIT ENHANCEMENT REIMBURSEMENT AMOUNT | CREDIT ENHANCEMENT UNREIMBURSED AMOUNT |
|---------------|----------------------------------|---|--|--|---|--|---|--|---|
| POOL (161052) | Financial Guaranty Insurance Com | 0.00 | 0.00 | 73,796.31 | 73,796.31 | 0.00 | 0.00 | 0.00 | 34,022,118.43 |
| DEAL TOTALS | | 0.00 | 0.00 | 73,796.31 | 73,796.31 | 0.00 | 0.00 | 0.00 | 34,022,118.43 |

EXCLUDED AMOUNTS SUMMARY

| POOL/GROUP | BEGINNING EXCLUDED AMOUNT | PRINCIPAL DRAWS | EXCLUDED PRINCIPAL PAYMENT | EXCLUDED LOSS AMOUNT | ENDING EXCLUDED AMOUNT |
|---------------|---------------------------------|--------------------|----------------------------------|----------------------------|------------------------------|
| POOL (161052) | 60,246,867.07 | 951,697.20 | 1,173,032.42 | 92,004.98 | 59,933,526.87 |
| DEAL TOTALS | 60,246,867.07 | 951,697.20 | 1,173,032.42 | 92,004.98 | 59,933,526.87 |

Per the deal documents, an insurance payment claim to Financial Guaranty Insurance Company has been submitted in the amount of 1,931,584.81

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

REPURCHASE SUMMARY

| POOL/GROUP | BREACH OF REPS AND WARRANTIES | | OPTIONAL REPURCHASE OF DEFAULTED LOANS | | SELLER SERVICER REPURCHASES | | TOTAL | |
|---------------|-------------------------------|--------|--|--------|-----------------------------|--------|-------|--------|
| | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| DEAL TOTALS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |

MISCELLANEOUS INFORMATION SUMMARY

| | CURRENT PERIOD SERVICE MEMBERS CIVIL RELIEF ACT INTEREST SHORTFALL | CURRENT PERIOD LOAN MODIFICATION RATE REDUCTION INTEREST SHORTFALL | CURRENT YEAR LIEN RELEASE LOAN COUNT | CURRENT YEAR LIEN RELEASE LOAN AMOUNT | CUMULATIVE LIEN RELEASE LOAN COUNT | CUMULATIVE LIEN RELEASE LOAN AMOUNT |
|---------------|--|--|--------------------------------------|---------------------------------------|------------------------------------|-------------------------------------|
| POOL (161052) | 37.65 | 0.00 | 0 | 0.00 | 13 | 0.00 |
| DEAL TOTALS | 37.65 | 0.00 | 0 | 0.00 | 13 | 0.00 |

| | LIEN RELEASE OUTSTANDING PRINCIPAL AMOUNT AS A PERCENTAGE OF POOL BALANCE | CURRENT PERIOD ADVANCES OUTSTANDING | CURRENT PERIOD ADVANCES REIMBURSED | |
|---------------|---|-------------------------------------|------------------------------------|------|
| POOL (161052) | 0.02000 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | 0.02000 | 0.00 | 0.00 | 0.00 |

Notes:
 The servicer may in its reasonable discretion make advances to pay off a first lien mortgage so that upon the servicer's foreclosure of the second mortgage, the property will be acquired free and clear of the first lien. When the sale of the acquired property is completed, such advances will be reimbursed from the sales proceeds.

There were no material modifications, extensions or waivers of the Home Loans during the Collection Period and none have become material over time.

There are no outstanding release agreements with respect to Unsecured Loans.

For each Group, if applicable, and at the Deal Level there have been 0 Current Year Capitalization Workouts in the amount of 0.00 and 0 Cumulative Capitalization Workouts in the amount of 0.00. For each Group, if applicable, and at the Deal Level the Cumulative Capitalization Workouts expressed as a percentage of the original Pool Balance is 0.000000%.

For each Group, if applicable, and at the Deal Level, there were 0 increases in Credit Limits for a total amount of 0.00.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

DISTRIBUTION SUMMARY

| CLASS | CUSIP | ORIGINAL FACE VALUE | PRINCIPAL BALANCE BEFORE DISTRIBUTION | CURRENT PASS-THROUGH RATE | PRINCIPAL DISTRIBUTION | INTEREST DISTRIBUTION | TOTAL DISTRIBUTION | *DEFERRED INTEREST | PRINCIPAL LOSS | ADDITIONAL BALANCE | REMAINING PRINCIPAL BALANCE |
|-------|-----------|------------------------|---|---------------------------------|---------------------------|--------------------------|-----------------------|-----------------------|-------------------|-----------------------|-----------------------------------|
| A-1 | 361856ER4 | 1274,156,000.00 | 726,953,551.24 | 0.46625 % | 9,552,003.60 | 263,584.67 | 9,815,588.27 | 0.00 | 2,234,331.38 | 0.00 | 715,167,216.26 |
| CERTS | | 0.00 | 0.00 | 0.00000 % | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | 1,274,156,000.00 | 726,953,551.24 | | 9,552,003.60 | 263,584.67 | 9,815,588.27 | 0.00 | 2,234,331.38 | 0.00 | 715,167,216.26 |

DISTRIBUTION FACTOR SUMMARY
 AMOUNTS PER \$25,000 UNIT

| CLASS | PRINCIPAL BALANCE BEFORE DISTRIBUTION | PRINCIPAL DISTRIBUTION | INTEREST DISTRIBUTION | ADDITIONAL BALANCE | TOTAL DISTRIBUTION | DEFERRED INTEREST | PRINCIPAL BALANCE AFTER DISTRIBUTION |
|-------|---|---------------------------|--------------------------|-----------------------|-----------------------|----------------------|--|
| A-1 | 14,263.433030 | 187.418252 | 5.171750 | 0.000000 | 192.590002 | 0.000000 | 14,032.175340 |

* DEFERRED INTEREST - INCLUDES NON-CASH ALLOCATIONS

DETERMINATION DATE 18-October-2010
 PAYMENT DATE 25-October-2010

RESIDENTIAL FUNDING COMPANY, LLC
 2255 NORTH ONTARIO STREET, SUITE 400
 BURBANK, CA 91504-2130
 (818) 260-1441

The Percentage Interest for the Notes are as follows: Class A-1 100.00%

The percentage of the Remaining Principal Balance over the Original Face Values are as follows:
 A-1 56.128701 % CERTS 0.000000 %

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

INTEREST DISTRIBUTION SUMMARY

| CLASS | RECORD DATE | ACCRUAL DATES | INTEREST ACCRUAL METHODOLOGY | ACCRUED CERTIFICATE INTEREST | PREPAYMENT INTEREST SHORTFALL ALLOCATED | SERVICEMEMBERS CIVIL RELIEF ACT SHORTFALL ALLOCATED | PRIOR PERIOD SHORTFALLS REPAID | CERTIFICATE INTEREST DISTRIBUTION AMOUNT |
|-------------|-------------|-----------------------|------------------------------|------------------------------|---|---|--------------------------------|--|
| A-1 | 10/22/2010 | 09/27/2010-10/24/2010 | Actual/360 | 263,621.63 | 0.00 | 36.96 | 0.00 | 263,584.67 |
| CERTS | 09/30/2010 | 09/01/2010-09/30/2010 | 30/360 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | | | | 263,621.63 | 0.00 | 36.96 | 0.00 | 263,584.67 |

PREPAYMENT INTEREST SHORTFALL AMOUNTS

BASIS RISK/NET WAC SHORTFALL AMOUNTS

| CLASS | PREPAYMENT INTEREST SHORTFALL AMOUNTS | | | | | BASIS RISK/NET WAC SHORTFALL AMOUNTS | | | | |
|-------------|---------------------------------------|---------------------|-------------------------------|------------|------------------|--------------------------------------|---------------------|-------------------------------|------------|------------------|
| | CURRENT PERIOD | PRIOR PERIOD UNPAID | PRIOR UNPAID ACCRUED INTEREST | TOTAL PAID | REMAINING UNPAID | CURRENT PERIOD | PRIOR PERIOD UNPAID | PRIOR UNPAID ACCRUED INTEREST | TOTAL PAID | REMAINING UNPAID |
| A-1 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | | | | | | | | | | |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

INDEX VALUE USED FOR THE CURRENT DISTRIBUTION : LIBOR - 1 MONTH 0.25625

For each Class of Certificates, the aggregate Interest Distribution Amount remaining unpaid is 0.00.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

COLLATERAL SUMMARY

| POOL/GROUP | MASTER SERVICER FEE AMOUNT | SUBSERVICER FEE AMOUNT | WEIGHTED AVERAGE GROSS RATE | WEIGHTED AVERAGE NET RATE | WEIGHTED AVERAGE REMAINING AMORTIZATION TERM | WEIGHTED AVERAGE MONTHS TO MATURITY | WEIGHTED AVERAGE REMAINING DRAW MONTHS | PERCENTAGE OF DELINQUENT LOANS | ADDITIONAL DRAW AMOUNTS |
|--------------|----------------------------|------------------------|-----------------------------|---------------------------|--|-------------------------------------|--|--------------------------------|-------------------------|
| POOL -161052 | 0.00 | 326,047.75 | 4.62012863 % | 4.00926847 % | 211.15 | 152.53 | 71.56 | 6.1213474 % | 1,719,792.89 |
| DEAL TOTALS | 0.00 | 326,047.75 | | | | | | 6.1213474 % | 1,719,792.89 |

| POOL/GROUP | BEGINNING OF PERIOD COUNT | AMOUNT | SCHEDULED PRINCIPAL COUNT | AMOUNT | CURTAILMENTS COUNT | AMOUNT | PAYOFFS COUNT | AMOUNT | MATURED LOANS COUNT | AMOUNT |
|---------------|---------------------------|----------------|---------------------------|------------|--------------------|--------------|---------------|--------------|---------------------|--------|
| POOL (161052) | 16,743 | 786,887,078.11 | N/A | 700,802.89 | N/A | 3,774,055.11 | 160 | 3,840,398.04 | 0 | N/A |
| DEAL TOTALS | 16,743 | 786,887,078.11 | N/A | 700,802.89 | N/A | 3,774,055.11 | 160 | 3,840,398.04 | 0 | N/A |

| POOL/GROUP | REPURCHASES COUNT | AMOUNT | LIQUIDATIONS COUNT | AMOUNT | LOSSES COUNT | AMOUNT | DRAW COUNT | AMOUNT | END OF PERIOD COUNT | AMOUNT |
|---------------|-------------------|--------|--------------------|--------------|--------------|-----------|------------|--------------|---------------------|----------------|
| POOL (161052) | 0 | 0.00 | 74 | 4,637,369.41 | N/A | 56,966.86 | N/A | 1,719,792.89 | 16,510 | 775,597,278.69 |
| DEAL TOTALS | 0 | 0.00 | 74 | 4,637,369.41 | N/A | 56,966.86 | N/A | 1,719,792.89 | 16,510 | 775,597,278.69 |

GMACM Recovery Fee for the Current Period is 97,652.87

Total Curtailments for the deal are 3,774,055.11

The Loan Count at the Beginning of the preceding Collection Period was 16,959

POOL -161052 Net WAC Rate: 3.889268%

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

DELINQUENCY SUMMARY

| CURRENT | | | DELINQUENCY | | | | | | | | | |
|---------------|--------|----------------|-------------|---------------|------------|--------------|-------------|--------------|--------------|--------------|--------------|--------------|
| | | | 30-59 DAYS | | 60-89 DAYS | | 90-119 DAYS | | 120-149 DAYS | | 150-179 DAYS | |
| POOL/GROUP | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 15,679 | 728,120,275.18 | 331 | 17,481,681.26 | 169 | 8,373,436.89 | 86 | 5,235,441.37 | 59 | 3,753,051.94 | 71 | 3,936,002.73 |
| DEAL TOTALS | 15,679 | 728,120,275.18 | 331 | 17,481,681.26 | 169 | 8,373,436.89 | 86 | 5,235,441.37 | 59 | 3,753,051.94 | 71 | 3,936,002.73 |

| 180+ DAYS | | | FORECLOSURE | | REO LOANS | | PAID OFF | | REPURCHASED | | LIQUIDATED | |
|---------------|-------|--------------|-------------|--------------|-----------|------------|----------|--------------|-------------|--------|------------|--------------|
| POOL/GROUP | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 95 | 6,575,010.55 | 19 | 1,922,762.38 | 1 | 199,616.39 | 160 | 3,840,398.04 | 0 | 0.00 | 74 | 4,637,369.41 |
| DEAL TOTALS | 95 | 6,575,010.55 | 19 | 1,922,762.38 | 1 | 199,616.39 | 160 | 3,840,398.04 | 0 | 0.00 | 74 | 4,637,369.41 |

Delinquency information appearing on this statement has been derived using the OTS method.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

COLLECTIONS SUMMARY

| | POOL (161052) | DEAL TOTALS |
|--------------------------------------|---------------|--------------|
| (1) INTEREST COLLECTIONS | 2,753,893.42 | 2,753,893.42 |
| (1a) LESS EXCLUDED INTEREST | 152,090.49 | 152,090.49 |
| (1b) =INCLUDED INTEREST COLLECTIONS | 2,601,802.93 | 2,601,802.93 |
| (2) PRINCIPAL COLLECTIONS | 8,443,377.15 | 8,443,377.15 |
| (2a) LESS EXCLUDED PRINCIPAL | 1,156,896.45 | 1,156,896.45 |
| (2b) =INCLUDED PRINCIPAL COLLECTIONS | 7,286,480.70 | 7,286,480.70 |
| (3) ADDITIONAL BALANCE | 0.00 | 0.00 |
| (4) NET PRINCIPAL COLLECTIONS | 7,286,480.70 | 7,286,480.70 |
| (5) ADJUSTMENT AMOUNT | 0.00 | 0.00 |
| (6) INSURED PAYMENT AMOUNT | 0.00 | 0.00 |
| (7) TOTAL COLLECTIONS AMOUNT | 9,888,283.63 | 9,888,283.63 |

ALLOCATION OF PAYMENTS

| | POOL (161052) | DEAL TOTALS |
|--|---------------|--------------|
| (1) TOTAL COLLECTIONS | 9,888,283.63 | 9,888,283.63 |
| (2) INTEREST DISTRIBUTION AMOUNT | 263,584.67 | 263,584.67 |
| (3) PRINCIPAL COLLECTION DISTRIBUTION AMOUNT | 7,286,040.70 | 7,286,040.70 |
| (4) LIQUIDATION LOSS DISTRIBUTION AMOUNT | 2,265,962.90 | 2,265,962.90 |
| (5) CREDIT ENHANCEMENT PREMIUM AMOUNT | 72,695.36 | 72,695.36 |
| (6) CREDIT ENHANCEMENT REIMBURSEMENT AMOUNT | 0.00 | 0.00 |
| (7) OVERCOLLATERALIZATION INCREASE AMOUNT | 0.00 | 0.00 |
| (8) CREDIT ENHANCEMENT - OTHER AMOUNTS OWED | 0.00 | 0.00 |
| (9) PREPAYMENT INTEREST SHORTFALL | 0.00 | 0.00 |
| (10) BASIS RISK/NET WAC SHORTFALL | 0.00 | 0.00 |
| (11) SERVICEMEMBERS CIVIL RELIEF ACT SHORTFALL | 0.00 | 0.00 |
| (12) REMAINING AMOUNT TO SB CERTIFICATES | 0.00 | 0.00 |

PREPAYMENT FEE SUMMARY

| | POOL (161052) | DEAL TOTALS |
|--|---------------|-------------|
| (1) PREPAYMENT FEE COLLECTED | 0.00 | 0.00 |
| (2) PREPAYMENT FEE PAID TO SB CERTIFICATES | 0.00 | 0.00 |

Excess Spread is 2,417,613.39.

For each Group, if applicable, and at the Deal level, the Substitution Adjustment Amounts for the Collection Period are 0.00.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

LIQUIDATION LOSS SUMMARY

| CURRENT PERIOD REALIZED LOSSES | | DEEMED LIQUIDATIONS | CHARGE-OFFS | BANKRUPTCY | TOTAL LIQUIDATIONS |
|--------------------------------|--|---------------------|----------------|------------|--------------------|
| POOL (161052) | (1) LOSS COUNT | 0 | 74 | 0 | 74 |
| | (2) BEGINNING AGGREGATE ACTUAL BALANCE | 0.00 | 4,637,369.41 | 0.00 | 4,637,369.41 |
| | (3) REALIZED LOSS AMOUNT | 0.00 | 4,509,248.30 | 0.00 | 4,509,248.30 |
| DEAL TOTAL | (1) LOSS COUNT | 0 | 74 | 0 | 74 |
| | (2) BEGINNING AGGREGATE ACTUAL BALANCE | 0.00 | 4,637,369.41 | 0.00 | 4,637,369.41 |
| | (3) REALIZED LOSS AMOUNT | 0.00 | 4,509,248.30 | 0.00 | 4,509,248.30 |
| CUMULATIVE REALIZED LOSSES | | DEEMED LIQUIDATIONS | CHARGE-OFFS | BANKRUPTCY | TOTAL LIQUIDATIONS |
| POOL (161052) | (1) LOSS COUNT | 0 | 1,040 | 0 | 1,040 |
| | (2) TOTAL REALIZED LOSS | 0.00 | 222,125,239.53 | 0.00 | 222,125,239.53 |
| DEAL TOTAL | (1) LOSS COUNT | 0 | 1,040 | 0 | 1,040 |
| | (2) TOTAL REALIZED LOSS | 0.00 | 222,125,239.53 | 0.00 | 222,125,239.53 |
| SUBSEQUENT RECOVERIES | | CURRENT PERIOD | CUMULATIVE | | |
| POOL (161052) | (1) SUBSEQUENT RECOVERIES COUNT | 145 | 552 | | |
| | (2) SUBSEQUENT PRINCIPAL RECOVERIES | 180,152.79 | 3,345,620.65 | | |
| | (3) NET LOSS | 4,329,095.51 | 218,779,618.88 | | |
| | (4) NET LOSS % | 0.450298 % | 22.756711 % | | |
| DEAL TOTAL | (1) SUBSEQUENT RECOVERIES COUNT | 145 | 552 | | |
| | (2) SUBSEQUENT PRINCIPAL RECOVERIES | 180,152.79 | 3,345,620.65 | | |
| | (3) NET LOSS | 4,329,095.51 | 218,779,618.88 | | |
| | (4) NET LOSS % | 0.450298 % | 22.756711 % | | |

The Cumulative Total Realized Loss Percentages are as follows:
 POOL (161052) 23.104712 %
 DEAL TOTAL 23.104712 %

There were 0.00 losses caused by or resulting from an Extraordinary Event in the Collection Period, 0.00 total cumulatively.

The Cumulative Loan Count for Subsequent Recoveries and Realized Losses begins with the January 2010 Distribution.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

PERFORMANCE TRIGGER SUMMARY

| POOL/GROUP | TRIGGER TEST NAME | TRIGGER TEST DESCRIPTION | TRIGGER TEST RESULT |
|---------------|----------------------------|--|--------------------------------|
| POOL (161052) | Stepdown Date - Clause (x) | Payment Date >= 10/25/2008 | Pass |
| POOL (161052) | Stepdown Date - Clause (y) | Pool Balance < 50% of Cut-Off Balance | Fail |
| POOL (161052) | Stepdown Date | Later to occur of Clause (x) and Clause (y) | Stepdown Date has not occurred |
| POOL (161052) | Trigger Event (i) | Agg. Liq. Loss Amt > 1.50% plus 1/6 of 0.50% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (ii) | Agg. Liq. Loss Amt > 2.00% plus 1/12 of 0.60% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (iii) | Agg. Liq. Loss Amt > 2.60% plus 1/12 of 1.00% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (iv) | Agg. Liq. Loss Amt > 3.60% * Cut-off Date Balance | Trigger in effect |
| POOL (161052) | Trigger Event (v) | Rolling Three Month Delinquency Percentage >= 3.50% | Trigger in effect |
| POOL (161052) | Trigger Event (vi) | Excess Spread < 2.00% | Trigger in effect |

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

OVERCOLLATERALIZATION SUMMARY

| | PRIOR REQUIRED OVERCOLLATERALIZATION AMOUNT | BEGINNING OVERCOLLATERALIZATION/ UNDERCOLLATERALIZATION AMOUNT | OVERCOLLATERALIZATION INCREASE AMOUNT | OVERCOLLATERALIZATION REDUCTION AMOUNT | ENDING OVERCOLLATERALIZATION/ UNDERCOLLATERALIZATION AMOUNT | CURRENT REQUIRED OVERCOLLATERALIZATION AMOUNT |
|------------------|---|---|---|--|--|---|
| GROUP I (161052) | 34,609,861.35 | 0.00 | 0.00 | 0.00 | 0.00 | 34,609,861.35 |
| DEAL TOTALS | 34,609,861.35 | 0.00 | 0.00 | 0.00 | 0.00 | 34,609,861.35 |

CREDIT ENHANCEMENT SUMMARY

| POOL/GROUP | CREDIT ENHANCER | PREVIOUS UNREIMBURSED CREDIT PREMIUM | INTEREST ON PREVIOUS UNREIMBURSED PREMIUM | CURRENT MONTH ENHANCEMENT PREMIUM DUE | CREDIT ENHANCEMENT PREMIUM AMOUNT PAID | CREDIT ENHANCEMENT UNREIMBURSED PREMIUM | CREDIT ENHANCEMENT DRAW AMOUNT | CREDIT ENHANCEMENT REIMBURSEMENT AMOUNT | CREDIT ENHANCEMENT UNREIMBURSED AMOUNT |
|---------------|----------------------------------|---|--|--|---|--|---|--|---|
| POOL (161052) | Financial Guaranty Insurance Com | 0.00 | 0.00 | 72,695.36 | 72,695.36 | 0.00 | 0.00 | 0.00 | 34,108,118.78 |
| DEAL TOTALS | | 0.00 | 0.00 | 72,695.36 | 72,695.36 | 0.00 | 0.00 | 0.00 | 34,108,118.78 |

EXCLUDED AMOUNTS SUMMARY

| POOL/GROUP | BEGINNING EXCLUDED AMOUNT | PRINCIPAL DRAWS | EXCLUDED PRINCIPAL PAYMENT | EXCLUDED LOSS AMOUNT | ENDING EXCLUDED AMOUNT |
|---------------|---------------------------------|--------------------|----------------------------------|----------------------------|------------------------------|
| POOL (161052) | 59,933,526.87 | 1,719,792.89 | 1,156,896.45 | 66,360.88 | 60,430,062.43 |
| DEAL TOTALS | 59,933,526.87 | 1,719,792.89 | 1,156,896.45 | 66,360.88 | 60,430,062.43 |

Per the deal documents, an insurance payment claim to Financial Guaranty Insurance Company has been submitted in the amount of 2,234,331.38

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

REPURCHASE SUMMARY

| POOL/GROUP | BREACH OF REPS AND WARRANTIES | | OPTIONAL REPURCHASE OF DEFAULTED LOANS | | SELLER SERVICER REPURCHASES | | TOTAL | |
|---------------|-------------------------------|--------|--|--------|-----------------------------|--------|-------|--------|
| | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| DEAL TOTALS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |

MISCELLANEOUS INFORMATION SUMMARY

| | CURRENT PERIOD SERVICE MEMBERS CIVIL RELIEF ACT INTEREST SHORTFALL | CURRENT PERIOD LOAN MODIFICATION RATE REDUCTION INTEREST SHORTFALL | CURRENT YEAR LIEN RELEASE LOAN COUNT | CURRENT YEAR LIEN RELEASE LOAN AMOUNT | CUMULATIVE LIEN RELEASE LOAN COUNT | CUMULATIVE LIEN RELEASE LOAN AMOUNT |
|---------------|--|--|--------------------------------------|---------------------------------------|------------------------------------|-------------------------------------|
| POOL (161052) | 36.96 | 0.00 | 0 | 0.00 | 13 | 0.00 |
| DEAL TOTALS | 36.96 | 0.00 | 0 | 0.00 | 13 | 0.00 |

| | LIEN RELEASE OUTSTANDING PRINCIPAL AMOUNT AS A PERCENTAGE OF POOL BALANCE | CURRENT PERIOD ADVANCES OUTSTANDING | CURRENT PERIOD ADVANCES REIMBURSED | |
|---------------|---|-------------------------------------|------------------------------------|---|
| POOL (161052) | 0.00000 | 0.00 | 0.00 | 0 |
| DEAL TOTALS | 0.00000 | 0.00 | 0.00 | 0 |

Notes:
 The servicer may in its reasonable discretion make advances to pay off a first lien mortgage so that upon the servicer's foreclosure of the second mortgage, the property will be acquired free and clear of the first lien. When the sale of the acquired property is completed, such advances will be reimbursed from the sales proceeds.

There were no material modifications, extensions or waivers of the Home Loans during the Collection Period and none have become material over time.

There are no outstanding release agreements with respect to Unsecured Loans.

For each Group, if applicable, and at the Deal Level there have been 0 Current Year Capitalization Workouts in the amount of 0.00 and 0 Cumulative Capitalization Workouts in the amount of 0.00. For each Group, if applicable, and at the Deal Level the Cumulative Capitalization Workouts expressed as a percentage of the original Pool Balance is 0.000000%.

For each Group, if applicable, and at the Deal Level, there were 0 increases in Credit Limits for a total amount of 0.00.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

DISTRIBUTION SUMMARY

| CLASS | CUSIP | ORIGINAL FACE VALUE | PRINCIPAL BALANCE BEFORE DISTRIBUTION | CURRENT PASS-THROUGH RATE | PRINCIPAL DISTRIBUTION | INTEREST DISTRIBUTION | TOTAL DISTRIBUTION | *DEFERRED INTEREST | PRINCIPAL LOSS | ADDITIONAL BALANCE | REMAINING PRINCIPAL BALANCE |
|-------|-----------|------------------------|---|---------------------------------|---------------------------|--------------------------|-----------------------|-----------------------|-------------------|-----------------------|-----------------------------------|
| A-1 | 361856ER4 | 1274,156,000.00 | 715,167,216.26 | 0.46625 % | 9,810,168.47 | 296,360.80 | 10,106,529.27 | 0.00 | 940,929.63 | 0.00 | 704,416,118.16 |
| CERTS | | 0.00 | 0.00 | 0.00000 % | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | 1,274,156,000.00 | 715,167,216.26 | | 9,810,168.47 | 296,360.80 | 10,106,529.27 | 0.00 | 940,929.63 | 0.00 | 704,416,118.16 |

DISTRIBUTION FACTOR SUMMARY
 AMOUNTS PER \$25,000 UNIT

| CLASS | PRINCIPAL BALANCE BEFORE DISTRIBUTION | PRINCIPAL DISTRIBUTION | INTEREST DISTRIBUTION | ADDITIONAL BALANCE | TOTAL DISTRIBUTION | DEFERRED INTEREST | PRINCIPAL BALANCE AFTER DISTRIBUTION |
|-------|---|---------------------------|--------------------------|-----------------------|-----------------------|----------------------|--|
| A-1 | 14,032.175340 | 192.483661 | 5.814845 | 0.000000 | 198.298506 | 0.000000 | 13,821.229860 |

* DEFERRED INTEREST - INCLUDES NON-CASH ALLOCATIONS

DETERMINATION DATE 18-November-2010
 PAYMENT DATE 26-November-2010

RESIDENTIAL FUNDING COMPANY, LLC
 2255 NORTH ONTARIO STREET, SUITE 400
 BURBANK, CA 91504-2130
 (818) 260-1441
www.gmacrfc.com/investors/

The Percentage Interest for the Notes are as follows: Class A-1 100.00%.

The percentage of the Remaining Principal Balance over the Original Face Values are as follows:

A-1 55.284919 % CERTS 0.000000 %

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

INTEREST DISTRIBUTION SUMMARY

| CLASS | RECORD DATE | ACCRUAL DATES | INTEREST ACCRUAL METHODOLOGY | ACCRUED CERTIFICATE INTEREST | PREPAYMENT INTEREST SHORTFALL ALLOCATED | SERVICEMEMBERS CIVIL RELIEF ACT SHORTFALL ALLOCATED | PRIOR PERIOD SHORTFALLS REPAID | CERTIFICATE INTEREST DISTRIBUTION AMOUNT |
|-------------|-------------|-----------------------|------------------------------|------------------------------|---|---|--------------------------------|--|
| A-1 | 11/24/2010 | 10/25/2010-11/25/2010 | Actual/360 | 296,397.08 | 0.00 | 36.28 | 0.00 | 296,360.80 |
| CERTS | 10/29/2010 | 10/01/2010-10/31/2010 | 30/360 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | | | | 296,397.08 | 0.00 | 36.28 | 0.00 | 296,360.80 |

| PREPAYMENT INTEREST SHORTFALL AMOUNTS | | | | | | BASIS RISK/NET WAC SHORTFALL AMOUNTS | | | | |
|---------------------------------------|----------------|---------------------|-------------------------------|------------|------------------|--------------------------------------|---------------------|-------------------------------|------------|------------------|
| CLASS | CURRENT PERIOD | PRIOR PERIOD UNPAID | PRIOR UNPAID ACCRUED INTEREST | TOTAL PAID | REMAINING UNPAID | CURRENT PERIOD | PRIOR PERIOD UNPAID | PRIOR UNPAID ACCRUED INTEREST | TOTAL PAID | REMAINING UNPAID |
| A-1 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | | | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

INDEX VALUE USED FOR THE CURRENT DISTRIBUTION : LIBOR - 1 MONTH 0.25625

For each Class of Certificates, the aggregate Interest Distribution Amount remaining unpaid is 0.00.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

COLLATERAL SUMMARY

| POOL/GROUP | MASTER SERVICER FEE AMOUNT | SUBSERVICER FEE AMOUNT | WEIGHTED AVERAGE GROSS RATE | WEIGHTED AVERAGE NET RATE | WEIGHTED AVERAGE REMAINING AMORTIZATION TERM | WEIGHTED AVERAGE MONTHS TO MATURITY | WEIGHTED AVERAGE REMAINING DRAW MONTHS | PERCENTAGE OF DELINQUENT LOANS | ADDITIONAL DRAW AMOUNTS |
|--------------|----------------------------|------------------------|-----------------------------|---------------------------|--|-------------------------------------|--|--------------------------------|-------------------------|
| POOL -161052 | 0.00 | 321,088.29 | 4.61489773 % | 4.00424744 % | 210.59 | 151.71 | 70.53 | 6.3276788 % | 1,244,352.46 |
| DEAL TOTALS | 0.00 | 321,088.29 | | | | | | 6.3276788 % | 1,244,352.46 |

| POOL/GROUP | BEGINNING OF PERIOD COUNT | AMOUNT | SCHEDULED PRINCIPAL COUNT | AMOUNT | CURTAILMENTS COUNT | AMOUNT | PAYOFFS COUNT | AMOUNT | MATURED LOANS COUNT | AMOUNT |
|---------------|---------------------------|----------------|---------------------------|------------|--------------------|--------------|---------------|--------------|---------------------|--------|
| POOL (161052) | 16,510 | 775,597,278.69 | N/A | 698,839.16 | N/A | 3,405,916.12 | 133 | 2,829,258.33 | 0 | N/A |
| DEAL TOTALS | 16,510 | 775,597,278.69 | N/A | 698,839.16 | N/A | 3,405,916.12 | 133 | 2,829,258.33 | 0 | N/A |

| POOL/GROUP | REPURCHASES COUNT | AMOUNT | LIQUIDATIONS COUNT | AMOUNT | LOSSES COUNT | AMOUNT | DRAWS COUNT | AMOUNT | END OF PERIOD COUNT | AMOUNT |
|---------------|-------------------|--------|--------------------|--------------|--------------|-----------|-------------|--------------|---------------------|----------------|
| POOL (161052) | 0 | 0.00 | 85 | 4,852,925.12 | N/A | 78,115.61 | N/A | 1,244,352.46 | 16,292 | 764,976,576.81 |
| DEAL TOTALS | 0 | 0.00 | 85 | 4,852,925.12 | N/A | 78,115.61 | N/A | 1,244,352.46 | 16,292 | 764,976,576.81 |

GMACM Recovery Fee for the Current Period is 84,299.77

Total Curtailments for the deal are 3,405,916.12

The Loan Count at the Beginning of the preceding Collection Period was 16,743

POOL -161052 Net WAC Rate: 3.884247

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

DELINQUENCY SUMMARY

| CURRENT | | | DELINQUENCY | | | | | | | | | |
|---------------|--------|----------------|-------------|---------------|------------|---------------|-------------|--------------|--------------|--------------|--------------|--------------|
| | | | 30-59 DAYS | | 60-89 DAYS | | 90-119 DAYS | | 120-149 DAYS | | 150-179 DAYS | |
| POOL/GROUP | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 15,450 | 716,571,316.29 | 341 | 17,337,905.22 | 180 | 10,534,283.32 | 94 | 4,404,457.44 | 71 | 4,330,154.77 | 49 | 3,299,870.65 |
| DEAL TOTALS | 15,450 | 716,571,316.29 | 341 | 17,337,905.22 | 180 | 10,534,283.32 | 94 | 4,404,457.44 | 71 | 4,330,154.77 | 49 | 3,299,870.65 |

| 180+ DAYS | | | FORECLOSURE | | REO LOANS | | PAID OFF | | REPURCHASED | | LIQUIDATED | |
|---------------|-------|--------------|-------------|--------------|-----------|------------|----------|--------------|-------------|--------|------------|--------------|
| POOL/GROUP | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 85 | 6,186,119.16 | 21 | 2,112,853.57 | 1 | 199,616.39 | 133 | 2,829,258.33 | 0 | 0.00 | 85 | 4,852,925.12 |
| DEAL TOTALS | 85 | 6,186,119.16 | 21 | 2,112,853.57 | 1 | 199,616.39 | 133 | 2,829,258.33 | 0 | 0.00 | 85 | 4,852,925.12 |

Delinquency information appearing on this statement has been derived using the OTS method.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

COLLECTIONS SUMMARY

| | POOL (161052) | DEAL TOTALS |
|--------------------------------------|---------------|---------------|
| (1) INTEREST COLLECTIONS | 4,224,484.56 | 4,224,484.56 |
| (1a) LESS EXCLUDED INTEREST | 144,587.00 | 144,587.00 |
| (1b) =INCLUDED INTEREST COLLECTIONS | 4,079,897.56 | 4,079,897.56 |
| (2) PRINCIPAL COLLECTIONS | 7,104,852.48 | 7,104,852.48 |
| (2a) LESS EXCLUDED PRINCIPAL | 1,006,704.05 | 1,006,704.05 |
| (2b) =INCLUDED PRINCIPAL COLLECTIONS | 6,098,148.43 | 6,098,148.43 |
| (3) ADDITIONAL BALANCE | 0.00 | 0.00 |
| (4) NET PRINCIPAL COLLECTIONS | 6,098,148.43 | 6,098,148.43 |
| (5) ADJUSTMENT AMOUNT | 0.00 | 0.00 |
| (6) INSURED PAYMENT AMOUNT | 0.00 | 0.00 |
| (7) TOTAL COLLECTIONS AMOUNT | 10,178,045.99 | 10,178,045.99 |

ALLOCATION OF PAYMENTS

| | POOL (161052) | DEAL TOTALS |
|--|---------------|---------------|
| (1) TOTAL COLLECTIONS | 10,178,045.99 | 10,178,045.99 |
| (2) INTEREST DISTRIBUTION AMOUNT | 296,360.80 | 296,360.80 |
| (3) PRINCIPAL COLLECTION DISTRIBUTION AMOUNT | 6,098,148.43 | 6,098,148.43 |
| (4) LIQUIDATION LOSS DISTRIBUTION AMOUNT | 3,712,020.04 | 3,712,020.04 |
| (5) CREDIT ENHANCEMENT PREMIUM AMOUNT | 71,516.72 | 71,516.72 |
| (6) CREDIT ENHANCEMENT REIMBURSEMENT AMOUNT | 0.00 | 0.00 |
| (7) OVERCOLLATERALIZATION INCREASE AMOUNT | 0.00 | 0.00 |
| (8) CREDIT ENHANCEMENT - OTHER AMOUNTS OWED | 0.00 | 0.00 |
| (9) PREPAYMENT INTEREST SHORTFALL | 0.00 | 0.00 |
| (10) BASIS RISK/NET WAC SHORTFALL | 0.00 | 0.00 |
| (11) SERVICEMEMBERS CIVIL RELIEF ACT SHORTFALL | 0.00 | 0.00 |
| (12) REMAINING AMOUNT TO SB CERTIFICATES | 0.00 | 0.00 |

PREPAYMENT FEE SUMMARY

| | POOL (161052) | DEAL TOTALS |
|--|---------------|-------------|
| (1) PREPAYMENT FEE COLLECTED | 0.00 | 0.00 |
| (2) PREPAYMENT FEE PAID TO SB CERTIFICATES | 0.00 | 0.00 |

 Excess Spread is 3,856,607.04.

For each Group, if applicable, and at the Deal level, the Substitution Adjustment Amounts for the Collection Period are 0.00.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

LIQUIDATION LOSS SUMMARY

| CURRENT PERIOD REALIZED LOSSES | | DEEMED LIQUIDATIONS | CHARGE-OFFS | BANKRUPTCY | TOTAL LIQUIDATIONS |
|--------------------------------|--|---------------------|----------------|------------|--------------------|
| POOL (161052) | (1) LOSS COUNT | 0 | 85 | 0 | 85 |
| | (2) BEGINNING AGGREGATE ACTUAL BALANCE | 0.00 | 4,852,925.12 | 0.00 | 4,852,925.12 |
| | (3) REALIZED LOSS AMOUNT | 0.00 | 4,682,086.25 | 0.00 | 4,682,086.25 |
| DEAL TOTAL | (1) LOSS COUNT | 0 | 85 | 0 | 85 |
| | (2) BEGINNING AGGREGATE ACTUAL BALANCE | 0.00 | 4,852,925.12 | 0.00 | 4,852,925.12 |
| | (3) REALIZED LOSS AMOUNT | 0.00 | 4,682,086.25 | 0.00 | 4,682,086.25 |
| CUMULATIVE REALIZED LOSSES | | DEEMED LIQUIDATIONS | CHARGE-OFFS | BANKRUPTCY | TOTAL LIQUIDATIONS |
| POOL (161052) | (1) LOSS COUNT | 0 | 1,125 | 0 | 1,125 |
| | (2) TOTAL REALIZED LOSS | 0.00 | 226,807,325.78 | 0.00 | 226,807,325.78 |
| DEAL TOTAL | (1) LOSS COUNT | 0 | 1,125 | 0 | 1,125 |
| | (2) TOTAL REALIZED LOSS | 0.00 | 226,807,325.78 | 0.00 | 226,807,325.78 |
| SUBSEQUENT RECOVERIES | | CURRENT PERIOD | CUMULATIVE | | |
| POOL (161052) | (1) SUBSEQUENT RECOVERIES COUNT | 103 | 595 | | |
| | (2) SUBSEQUENT PRINCIPAL RECOVERIES | 1,755,896.91 | 5,101,517.56 | | |
| | (3) NET LOSS | 2,926,189.34 | 221,705,808.22 | | |
| | (4) NET LOSS % | 0.304372 % | 23.061084 % | | |
| DEAL TOTAL | (1) SUBSEQUENT RECOVERIES COUNT | 103 | 595 | | |
| | (2) SUBSEQUENT PRINCIPAL RECOVERIES | 1,755,896.91 | 5,101,517.56 | | |
| | (3) NET LOSS | 2,926,189.34 | 221,705,808.22 | | |
| | (4) NET LOSS % | 0.304372 % | 23.061084 % | | |

The Cumulative Total Realized Loss Percentages are as follows:
 POOL (161052) 23.591726 %
 DEAL TOTAL 23.591726 %

There were 0.00 losses caused by or resulting from an Extraordinary Event in the Collection Period, 0.00 total cumulatively.

The Cumulative Loan Count for Subsequent Recoveries and Realized Losses begins with the January 2010 Distribution.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

PERFORMANCE TRIGGER SUMMARY

| POOL/GROUP | TRIGGER TEST NAME | TRIGGER TEST DESCRIPTION | TRIGGER TEST RESULT |
|---------------|----------------------------|--|--------------------------------|
| POOL (161052) | Stepdown Date - Clause (x) | Payment Date >= 10/25/2008 | Pass |
| POOL (161052) | Stepdown Date - Clause (y) | Pool Balance < 50% of Cut-Off Balance | Fail |
| POOL (161052) | Stepdown Date | Later to occur of Clause (x) and Clause (y) | Stepdown Date has not occurred |
| POOL (161052) | Trigger Event (i) | Agg. Liq. Loss Amt > 1.50% plus 1/6 of 0.50% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (ii) | Agg. Liq. Loss Amt > 2.00% plus 1/12 of 0.60% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (iii) | Agg. Liq. Loss Amt > 2.60% plus 1/12 of 1.00% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (iv) | Agg. Liq. Loss Amt > 3.60% * Cut-off Date Balance | Trigger in effect |
| POOL (161052) | Trigger Event (v) | Rolling Three Month Delinquency Percentage >= 3.50% | Trigger in effect |
| POOL (161052) | Trigger Event (vi) | Excess Spread < 2.00% | Trigger in effect |

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

OVERCOLLATERALIZATION SUMMARY

| | PRIOR REQUIRED OVERCOLLATERALIZATION AMOUNT | BEGINNING OVERCOLLATERALIZATION/ UNDERCOLLATERALIZATION AMOUNT | OVERCOLLATERALIZATION INCREASE AMOUNT | OVERCOLLATERALIZATION REDUCTION AMOUNT | ENDING OVERCOLLATERALIZATION/ UNDERCOLLATERALIZATION/ AMOUNT | CURRENT REQUIRED OVERCOLLATERALIZATION AMOUNT |
|------------------|---|---|---|--|---|---|
| GROUP I (161052) | 34,609,861.35 | 0.00 | 0.00 | 0.00 | 0.00 | 34,609,861.35 |
| DEAL TOTALS | 34,609,861.35 | 0.00 | 0.00 | 0.00 | 0.00 | 34,609,861.35 |

CREDIT ENHANCEMENT SUMMARY

| POOL/GROUP | CREDIT ENHANCER | PREVIOUS UNREIMBURSED CREDIT PREMIUM | INTEREST ON PREVIOUS UNREIMBURSED PREMIUM | CURRENT MONTH ENHANCEMENT PREMIUM DUE | CREDIT ENHANCEMENT PREMIUM AMOUNT PAID | CREDIT ENHANCEMENT UNREIMBURSED PREMIUM | CREDIT ENHANCEMENT DRAW AMOUNT | CREDIT ENHANCEMENT REIMBURSEMENT AMOUNT | CREDIT ENHANCEMENT UNREIMBURSED AMOUNT |
|---------------|----------------------------------|---|--|--|---|--|---|--|---|
| POOL (161052) | Financial Guaranty Insurance Com | 0.00 | 0.00 | 71,516.72 | 71,516.72 | 0.00 | 0.00 | 0.00 | 34,206,653.35 |
| DEAL TOTALS | | 0.00 | 0.00 | 71,516.72 | 71,516.72 | 0.00 | 0.00 | 0.00 | 34,206,653.35 |

EXCLUDED AMOUNTS SUMMARY

| POOL/GROUP | BEGINNING EXCLUDED AMOUNT | PRINCIPAL DRAWS | EXCLUDED PRINCIPAL PAYMENT | EXCLUDED LOSS AMOUNT | ENDING EXCLUDED AMOUNT |
|---------------|---------------------------------|--------------------|----------------------------------|----------------------------|------------------------------|
| POOL (161052) | 60,430,062.43 | 1,244,352.46 | 1,006,704.05 | 107,252.19 | 60,560,458.65 |
| DEAL TOTALS | 60,430,062.43 | 1,244,352.46 | 1,006,704.05 | 107,252.19 | 60,560,458.65 |

Per the deal documents, an insurance payment claim to Financial Guaranty Insurance Company has been submitted in the amount of 940,929.63

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

REPURCHASE SUMMARY

| POOL/GROUP | BREACH OF REPS AND WARRANTIES | | OPTIONAL REPURCHASE OF DEFAULTED LOANS | | SELLER SERVICER REPURCHASES | | TOTAL | |
|---------------|-------------------------------|--------|--|--------|-----------------------------|--------|-------|--------|
| | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| DEAL TOTALS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |

MISCELLANEOUS INFORMATION SUMMARY

| POOL/GROUP | CURRENT PERIOD SERVICE MEMBERS CIVIL RELIEF ACT INTEREST SHORTFALL | CURRENT PERIOD LOAN MODIFICATION RATE REDUCTION INTEREST SHORTFALL | CURRENT YEAR LIEN RELEASE LOAN COUNT | CURRENT YEAR LIEN RELEASE LOAN AMOUNT | CUMULATIVE LIEN RELEASE LOAN COUNT | CUMULATIVE LIEN RELEASE LOAN AMOUNT |
|---------------|--|--|--------------------------------------|---------------------------------------|------------------------------------|-------------------------------------|
| POOL (161052) | 36.28 | 0.00 | 0 | 0.00 | 17 | 0.00 |
| DEAL TOTALS | 36.28 | 0.00 | 0 | 0.00 | 17 | 0.00 |

| POOL/GROUP | LIEN RELEASE OUTSTANDING PRINCIPAL AMOUNT AS A PERCENTAGE OF POOL BALANCE | CURRENT PERIOD ADVANCES OUTSTANDING | CURRENT PERIOD ADVANCES REIMBURSED | CUMULATIVE LIEN RELEASE LOAN AMOUNT |
|---------------|---|-------------------------------------|------------------------------------|-------------------------------------|
| POOL (161052) | 0.00000 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | 0.00000 | 0.00 | 0.00 | 0.00 |

Notes:
 The servicer may in its reasonable discretion make advances to pay off a first lien mortgage so that upon the servicer's foreclosure of the second mortgage, the property will be acquired free and clear of the first lien. When the sale of the acquired property is completed, such advances will be reimbursed from the sales proceeds.

There were no material modifications, extensions or waivers of the Home Loans during the Collection Period and none have become material over time.

There are no outstanding release agreements with respect to Unsecured Loans.

For each Group, if applicable, and at the Deal Level there have been 0 Current Year Capitalization Workouts in the amount of 0.00 and 0 Cumulative Capitalization Workouts in the amount of 0.00. For each Group, if applicable, and at the Deal Level the Cumulative Capitalization Workouts expressed as a percentage of the original Pool Balance is 0.000000%.

For each Group, if applicable, and at the Deal Level, there were 0 increases in Credit Limits for a total amount of 0.00.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

DISTRIBUTION SUMMARY

| CLASS | CUSIP | ORIGINAL FACE VALUE | PRINCIPAL BALANCE BEFORE DISTRIBUTION | CURRENT PASS-THROUGH RATE | PRINCIPAL DISTRIBUTION | INTEREST DISTRIBUTION | TOTAL DISTRIBUTION | *DEFERRED INTEREST | PRINCIPAL LOSS | ADDITIONAL BALANCE | REMAINING PRINCIPAL BALANCE |
|-------|-----------|------------------------|---|---------------------------------|---------------------------|--------------------------|-----------------------|-----------------------|-------------------|-----------------------|-----------------------------------|
| A-1 | 361856ER4 | 1274,156,000.00 | 704,416,118.16 | 0.46344 % | 8,627,033.60 | 281,078.10 | 8,908,111.70 | 0.00 | 3,335,922.67 | 0.00 | 692,453,161.89 |
| CERTS | | 0.00 | 0.00 | 0.00000 % | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | 1,274,156,000.00 | 704,416,118.16 | | 8,627,033.60 | 281,078.10 | 8,908,111.70 | 0.00 | 3,335,922.67 | 0.00 | 692,453,161.89 |

DISTRIBUTION FACTOR SUMMARY
 AMOUNTS PER \$25,000 UNIT

| CLASS | PRINCIPAL BALANCE BEFORE DISTRIBUTION | PRINCIPAL DISTRIBUTION | INTEREST DISTRIBUTION | ADDITIONAL BALANCE | TOTAL DISTRIBUTION | DEFERRED INTEREST | PRINCIPAL BALANCE AFTER DISTRIBUTION |
|-------|---|---------------------------|--------------------------|-----------------------|-----------------------|----------------------|--|
| A-1 | 13,821.229860 | 169.269571 | 5.514986 | 0.000000 | 174.784557 | 0.000000 | 13,586.506710 |

* DEFERRED INTEREST - INCLUDES NON-CASH ALLOCATIONS

DETERMINATION DATE 20-December-2010
 PAYMENT DATE 27-December-2010

RESIDENTIAL FUNDING COMPANY, LLC
 2255 NORTH ONTARIO STREET, SUITE 400
 BURBANK, CA 91504-2130
 (818) 260-1441
www.gmacrfc.com/investors/

The Percentage Interest for the Note is as follows: Class A-1 100.00%.

The percentage of the Remaining Principal Balance over the Original Face Values are as follows:

A-1 54.346027 % CERTS 0.000000 %

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

INTEREST DISTRIBUTION SUMMARY

| CLASS | RECORD DATE | ACCRUAL DATES | INTEREST ACCRUAL METHODOLOGY | ACCRUED CERTIFICATE INTEREST | PREPAYMENT INTEREST SHORTFALL ALLOCATED | SERVICEMEMBERS CIVIL RELIEF ACT SHORTFALL ALLOCATED | PRIOR PERIOD SHORTFALLS REPAID | CERTIFICATE INTEREST DISTRIBUTION AMOUNT |
|-------------|-------------|-----------------------|------------------------------|------------------------------|---|---|--------------------------------|--|
| A-1 | 12/23/2010 | 11/26/2010-12/26/2010 | Actual/360 | 281,113.69 | 0.00 | 35.59 | 0.00 | 281,078.10 |
| CERTS | 11/30/2010 | 11/01/2010-11/30/2010 | 30/360 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | | | | 281,113.69 | 0.00 | 35.59 | 0.00 | 281,078.10 |

| PREPAYMENT INTEREST SHORTFALL AMOUNTS | | | | | | BASIS RISK/NET WAC SHORTFALL AMOUNTS | | | | |
|---------------------------------------|----------------|---------------------|-------------------------------|------------|------------------|--------------------------------------|---------------------|-------------------------------|------------|------------------|
| CLASS | CURRENT PERIOD | PRIOR PERIOD UNPAID | PRIOR UNPAID ACCRUED INTEREST | TOTAL PAID | REMAINING UNPAID | CURRENT PERIOD | PRIOR PERIOD UNPAID | PRIOR UNPAID ACCRUED INTEREST | TOTAL PAID | REMAINING UNPAID |
| A-1 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | | | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

INDEX VALUE USED FOR THE CURRENT DISTRIBUTION : LIBOR - 1 MONTH 0.25344

For each Class of Certificates, the aggregate Interest Distribution Amount remaining unpaid is 0.00.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

COLLATERAL SUMMARY

| POOL/GROUP | MASTER SERVICER FEE AMOUNT | SUBSERVICER FEE AMOUNT | WEIGHTED AVERAGE GROSS RATE | WEIGHTED AVERAGE NET RATE | WEIGHTED AVERAGE REMAINING AMORTIZATION TERM | WEIGHTED AVERAGE MONTHS TO MATURITY | WEIGHTED AVERAGE REMAINING DRAW MONTHS | PERCENTAGE OF DELINQUENT LOANS | ADDITIONAL DRAW AMOUNTS |
|--------------|----------------------------|------------------------|-----------------------------|---------------------------|--|-------------------------------------|--|--------------------------------|-------------------------|
| POOL -161052 | 0.00 | 316,361.56 | 4.60893202 % | 3.99843199 % | 209.80 | 150.80 | 69.48 | 6.2576407 % | 930,067.90 |
| DEAL TOTALS | 0.00 | 316,361.56 | | | | | | 6.2576407 % | 930,067.90 |

| POOL/GROUP | BEGINNING OF PERIOD COUNT | AMOUNT | SCHEDULED PRINCIPAL COUNT | AMOUNT | CURTAILMENTS COUNT | AMOUNT | PAYOFFS COUNT | AMOUNT | MATURED LOANS COUNT | AMOUNT |
|---------------|---------------------------|----------------|---------------------------|------------|--------------------|--------------|---------------|--------------|---------------------|--------|
| POOL (161052) | 16,292 | 764,976,576.81 | N/A | 694,022.72 | N/A | 3,699,394.71 | 163 | 3,146,744.81 | 0 | N/A |
| DEAL TOTALS | 16,292 | 764,976,576.81 | N/A | 694,022.72 | N/A | 3,699,394.71 | 163 | 3,146,744.81 | 0 | N/A |

| POOL/GROUP | REPURCHASES COUNT | AMOUNT | LIQUIDATIONS COUNT | AMOUNT | LOSSES COUNT | AMOUNT | DRAWS COUNT | AMOUNT | END OF PERIOD COUNT | AMOUNT |
|---------------|-------------------|--------|--------------------|--------------|--------------|-----------|-------------|------------|---------------------|----------------|
| POOL (161052) | 0 | 0.00 | 82 | 5,576,467.83 | N/A | 21,741.17 | N/A | 930,067.90 | 16,047 | 752,768,273.47 |
| DEAL TOTALS | 0 | 0.00 | 82 | 5,576,467.83 | N/A | 21,741.17 | N/A | 930,067.90 | 16,047 | 752,768,273.47 |

GMACM Recovery Fee for the Current Period is 76,430.29

Total Curtailments for the deal are 3,699,394.71

The Loan Count at the Beginning of the preceding Collection Period was 16,510

POOL -161052 Net WAC Rate: 3.878432

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

DELINQUENCY SUMMARY

| CURRENT | | | DELINQUENCY | | | | | | | | | |
|---------------|--------|----------------|-------------|---------------|------------|--------------|-------------|--------------|--------------|--------------|--------------|--------------|
| | | | 30-59 DAYS | | 60-89 DAYS | | 90-119 DAYS | | 120-149 DAYS | | 150-179 DAYS | |
| POOL/GROUP | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 15,225 | 705,662,739.63 | 315 | 16,635,851.13 | 185 | 9,636,781.96 | 103 | 6,610,679.54 | 73 | 3,502,724.73 | 54 | 3,393,171.49 |
| DEAL TOTALS | 15,225 | 705,662,739.63 | 315 | 16,635,851.13 | 185 | 9,636,781.96 | 103 | 6,610,679.54 | 73 | 3,502,724.73 | 54 | 3,393,171.49 |

| 180+ DAYS | | | FORECLOSURE | | REO LOANS | | PAID OFF | | REPURCHASED | | LIQUIDATED | |
|---------------|-------|--------------|-------------|--------------|-----------|------------|----------|--------------|-------------|--------|------------|--------------|
| POOL/GROUP | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 71 | 5,159,283.26 | 19 | 1,907,337.77 | 2 | 259,703.96 | 163 | 3,146,744.81 | 0 | 0.00 | 82 | 5,576,467.83 |
| DEAL TOTALS | 71 | 5,159,283.26 | 19 | 1,907,337.77 | 2 | 259,703.96 | 163 | 3,146,744.81 | 0 | 0.00 | 82 | 5,576,467.83 |

Delinquency information appearing on this statement has been derived using the OTS method.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

COLLECTIONS SUMMARY

| | POOL (161052) | DEAL TOTALS |
|--------------------------------------|---------------|--------------|
| (1) INTEREST COLLECTIONS | 2,712,478.53 | 2,712,478.53 |
| (1a) LESS EXCLUDED INTEREST | 151,021.51 | 151,021.51 |
| (1b) =INCLUDED INTEREST COLLECTIONS | 2,561,457.02 | 2,561,457.02 |
| (2) PRINCIPAL COLLECTIONS | 7,581,266.38 | 7,581,266.38 |
| (2a) LESS EXCLUDED PRINCIPAL | 1,164,170.09 | 1,164,170.09 |
| (2b) =INCLUDED PRINCIPAL COLLECTIONS | 6,417,096.29 | 6,417,096.29 |
| (3) ADDITIONAL BALANCE | 0.00 | 0.00 |
| (4) NET PRINCIPAL COLLECTIONS | 6,417,096.29 | 6,417,096.29 |
| (5) ADJUSTMENT AMOUNT | 0.00 | 0.00 |
| (6) INSURED PAYMENT AMOUNT | 0.00 | 0.00 |
| (7) TOTAL COLLECTIONS AMOUNT | 8,978,553.31 | 8,978,553.31 |

ALLOCATION OF PAYMENTS

| | POOL (161052) | DEAL TOTALS |
|--|---------------|--------------|
| (1) TOTAL COLLECTIONS | 8,978,553.31 | 8,978,553.31 |
| (2) INTEREST DISTRIBUTION AMOUNT | 281,078.10 | 281,078.10 |
| (3) PRINCIPAL COLLECTION DISTRIBUTION AMOUNT | 6,417,096.29 | 6,417,096.29 |
| (4) LIQUIDATION LOSS DISTRIBUTION AMOUNT | 2,209,937.31 | 2,209,937.31 |
| (5) CREDIT ENHANCEMENT PREMIUM AMOUNT | 70,441.61 | 70,441.61 |
| (6) CREDIT ENHANCEMENT REIMBURSEMENT AMOUNT | 0.00 | 0.00 |
| (7) OVERCOLLATERALIZATION INCREASE AMOUNT | 0.00 | 0.00 |
| (8) CREDIT ENHANCEMENT - OTHER AMOUNTS OWED | 0.00 | 0.00 |
| (9) PREPAYMENT INTEREST SHORTFALL | 0.00 | 0.00 |
| (10) BASIS RISK/NET WAC SHORTFALL | 0.00 | 0.00 |
| (11) SERVICEMEMBERS CIVIL RELIEF ACT SHORTFALL | 0.00 | 0.00 |
| (12) REMAINING AMOUNT TO SB CERTIFICATES | 0.00 | 0.00 |

PREPAYMENT FEE SUMMARY

| | POOL (161052) | DEAL TOTALS |
|--|---------------|-------------|
| (1) PREPAYMENT FEE COLLECTED | 0.00 | 0.00 |
| (2) PREPAYMENT FEE PAID TO SB CERTIFICATES | 0.00 | 0.00 |

For each Group, if applicable, and at the Deal level, the Substitution Adjustment Amounts for the Collection Period are 0.00.

Excess Spread is 2,209,937.31

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

LIQUIDATION LOSS SUMMARY

| CURRENT PERIOD REALIZED LOSSES | | DEEMED LIQUIDATIONS | CHARGE-OFFS | BANKRUPTCY | TOTAL LIQUIDATIONS |
|--------------------------------|--|---------------------|----------------|------------|--------------------|
| POOL (161052) | (1) LOSS COUNT | 0 | 82 | 0 | 82 |
| | (2) BEGINNING AGGREGATE ACTUAL BALANCE | 0.00 | 5,576,467.83 | 0.00 | 5,576,467.83 |
| | (3) REALIZED LOSS AMOUNT | 0.00 | 5,535,363.69 | 0.00 | 5,535,363.69 |
| DEAL TOTAL | (1) LOSS COUNT | 0 | 82 | 0 | 82 |
| | (2) BEGINNING AGGREGATE ACTUAL BALANCE | 0.00 | 5,576,467.83 | 0.00 | 5,576,467.83 |
| | (3) REALIZED LOSS AMOUNT | 0.00 | 5,535,363.69 | 0.00 | 5,535,363.69 |
| CUMULATIVE REALIZED LOSSES | | DEEMED LIQUIDATIONS | CHARGE-OFFS | BANKRUPTCY | TOTAL LIQUIDATIONS |
| POOL (161052) | (1) LOSS COUNT | 0 | 1,207 | 0 | 1,207 |
| | (2) TOTAL REALIZED LOSS | 0.00 | 232,342,689.47 | 0.00 | 232,342,689.47 |
| DEAL TOTAL | (1) LOSS COUNT | 0 | 1,207 | 0 | 1,207 |
| | (2) TOTAL REALIZED LOSS | 0.00 | 232,342,689.47 | 0.00 | 232,342,689.47 |
| SUBSEQUENT RECOVERIES | | CURRENT PERIOD | CUMULATIVE | | |
| POOL (161052) | (1) SUBSEQUENT RECOVERIES COUNT | 99 | 630 | | |
| | (2) SUBSEQUENT PRINCIPAL RECOVERIES | 238,398.42 | 5,339,915.98 | | |
| | (3) NET LOSS | 5,296,965.27 | 227,002,773.49 | | |
| | (4) NET LOSS % | 0.550972 % | 23.612056 % | | |
| DEAL TOTAL | (1) SUBSEQUENT RECOVERIES COUNT | 99 | 630 | | |
| | (2) SUBSEQUENT PRINCIPAL RECOVERIES | 238,398.42 | 5,339,915.98 | | |
| | (3) NET LOSS | 5,296,965.27 | 227,002,773.49 | | |
| | (4) NET LOSS % | 0.550972 % | 23.612056 % | | |

The Cumulative Total Realized Loss Percentages are as follows:
 POOL (161052) 24.167496 %
 DEAL TOTAL 24.167496 %

There were 0.00 losses caused by or resulting from an Extraordinary Event in the Collection Period, 0.00 total cumulatively.

The Cumulative Loan Count for Subsequent Recoveries and Realized Losses begins with the January 2010 Distribution.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

PERFORMANCE TRIGGER SUMMARY

| POOL/GROUP | TRIGGER TEST NAME | TRIGGER TEST DESCRIPTION | TRIGGER TEST RESULT |
|---------------|----------------------------|--|--------------------------------|
| POOL (161052) | Stepdown Date - Clause (x) | Payment Date >= 10/25/2008 | Pass |
| POOL (161052) | Stepdown Date - Clause (y) | Pool Balance < 50% of Cut-Off Balance | Fail |
| POOL (161052) | Stepdown Date | Later to occur of Clause (x) and Clause (y) | Stepdown Date has not occurred |
| POOL (161052) | Trigger Event (i) | Agg. Liq. Loss Amt > 1.50% plus 1/6 of 0.50% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (ii) | Agg. Liq. Loss Amt > 2.00% plus 1/12 of 0.60% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (iii) | Agg. Liq. Loss Amt > 2.60% plus 1/12 of 1.00% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (iv) | Agg. Liq. Loss Amt > 3.60% * Cut-off Date Balance | Trigger in effect |
| POOL (161052) | Trigger Event (v) | Rolling Three Month Delinquency Percentage >= 3.50% | Trigger in effect |
| POOL (161052) | Trigger Event (vi) | Excess Spread < 2.00% | Trigger in effect |

GMACM
HOME EQUITY LOAN TRUST 2006-HE1
RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
STATEMENT TO CERTIFICATEHOLDERS

OVERCOLLATERALIZATION SUMMARY

| | PRIOR REQUIRED OVERCOLLATERALIZATION AMOUNT | BEGINNING OVERCOLLATERALIZATION/ UNDERCOLLATERALIZATION AMOUNT | OVERCOLLATERALIZATION INCREASE AMOUNT | OVERCOLLATERALIZATION REDUCTION AMOUNT | ENDING OVERCOLLATERALIZATION/ UNDERCOLLATERALIZATION AMOUNT | CURRENT REQUIRED OVERCOLLATERALIZATION AMOUNT |
|------------------|---|---|---|--|--|---|
| GROUP I (161052) | 34,609,861.35 | 0.00 | 0.00 | 0.00 | 0.00 | 34,609,861.35 |
| DEAL TOTALS | 34,609,861.35 | 0.00 | 0.00 | 0.00 | 0.00 | 34,609,861.35 |

CREDIT ENHANCEMENT SUMMARY

| POOL/GROUP | CREDIT ENHANCER | PREVIOUS UNREIMBURSED CREDIT PREMIUM | INTEREST ON PREVIOUS UNREIMBURSED PREMIUM | CURRENT MONTH ENHANCEMENT PREMIUM DUE | CREDIT ENHANCEMENT PREMIUM AMOUNT PAID | CREDIT ENHANCEMENT UNREIMBURSED PREMIUM | CREDIT ENHANCEMENT DRAW AMOUNT | CREDIT ENHANCEMENT REIMBURSEMENT AMOUNT | CREDIT ENHANCEMENT UNREIMBURSED AMOUNT |
|---------------|----------------------------------|---|--|--|---|--|---|--|---|
| POOL (161052) | Financial Guaranty Insurance Com | 0.00 | 0.00 | 70,441.61 | 70,441.61 | 0.00 | 0.00 | 0.00 | 34,302,384.47 |
| DEAL TOTALS | | 0.00 | 0.00 | 70,441.61 | 70,441.61 | 0.00 | 0.00 | 0.00 | 34,302,384.47 |

EXCLUDED AMOUNTS SUMMARY

| POOL/GROUP | BEGINNING EXCLUDED AMOUNT | PRINCIPAL DRAWS | EXCLUDED PRINCIPAL PAYMENT | EXCLUDED LOSS AMOUNT | ENDING EXCLUDED AMOUNT |
|---------------|---------------------------------|--------------------|----------------------------------|----------------------------|------------------------------|
| POOL (161052) | 60,560,458.65 | 930,067.90 | 1,164,170.09 | 11,244.88 | 60,315,111.58 |
| DEAL TOTALS | 60,560,458.65 | 930,067.90 | 1,164,170.09 | 11,244.88 | 60,315,111.58 |

Per the deal documents, an insurance payment claim to Financial Guaranty Insurance Company has been submitted in the amount of 3,335,922.67

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

REPURCHASE SUMMARY

| POOL/GROUP | BREACH OF REPS AND WARRANTIES | | OPTIONAL REPURCHASE OF DEFAULTED LOANS | | SELLER SERVICER REPURCHASES | | TOTAL | |
|---------------|-------------------------------|--------|--|--------|-----------------------------|--------|-------|--------|
| | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| DEAL TOTALS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |

MISCELLANEOUS INFORMATION SUMMARY

| | CURRENT PERIOD SERVICE MEMBERS CIVIL RELIEF ACT INTEREST SHORTFALL | CURRENT PERIOD LOAN MODIFICATION RATE REDUCTION INTEREST SHORTFALL | CURRENT YEAR LIEN RELEASE LOAN COUNT | CURRENT YEAR LIEN RELEASE LOAN AMOUNT | CUMULATIVE LIEN RELEASE LOAN COUNT | CUMULATIVE LIEN RELEASE LOAN AMOUNT |
|---------------|--|--|--------------------------------------|---------------------------------------|------------------------------------|-------------------------------------|
| POOL (161052) | 35.59 | 0.00 | 0 | 0.00 | 20 | 0.00 |
| DEAL TOTALS | 35.59 | 0.00 | 0 | 0.00 | 20 | 0.00 |

| | LIEN RELEASE OUTSTANDING PRINCIPAL AMOUNT AS A PERCENTAGE OF POOL BALANCE | CURRENT PERIOD ADVANCES OUTSTANDING | CURRENT PERIOD ADVANCES REIMBURSED | |
|---------------|---|-------------------------------------|------------------------------------|------|
| POOL (161052) | 0.00000 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | 0.00000 | 0.00 | 0.00 | 0.00 |

Notes:
 The servicer may in its reasonable discretion make advances to pay off a first lien mortgage so that upon the servicer's foreclosure of the second mortgage, the property will be acquired free and clear of the first lien. When the sale of the acquired property is completed, such advances will be reimbursed from the sales proceeds.

There were no material modifications, extensions or waivers of the Home Loans during the Collection Period and none have become material over time.

There are no outstanding release agreements with respect to Unsecured Loans.

For each Group, if applicable, and at the Deal Level there have been 0 Current Year Capitalization Workouts in the amount of 0.00 and 0 Cumulative Capitalization Workouts in the amount of 0.00. For each Group, if applicable, and at the Deal Level the Cumulative Capitalization Workouts expressed as a percentage of the original Pool Balance is 0.000000%.

For each Group, if applicable, and at the Deal Level, there were 0 increases in Credit Limits for a total amount of 0.00.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

DISTRIBUTION SUMMARY

| CLASS | CUSIP | ORIGINAL FACE VALUE | PRINCIPAL BALANCE BEFORE DISTRIBUTION | CURRENT PASS-THROUGH RATE | PRINCIPAL DISTRIBUTION | INTEREST DISTRIBUTION | TOTAL DISTRIBUTION | *DEFERRED INTEREST | PRINCIPAL LOSS | ADDITIONAL BALANCE | REMAINING PRINCIPAL BALANCE |
|-------|-----------|------------------------|---|---------------------------------|---------------------------|--------------------------|-----------------------|-----------------------|-------------------|-----------------------|-----------------------------------|
| A-1 | 361856ER4 | 1274,156,000.00 | 692,453,161.89 | 0.47063 % | 9,013,519.87 | 262,353.06 | 9,275,872.93 | 0.00 | 1,488,487.81 | 0.00 | 681,951,154.21 |
| CERTS | | 0.00 | 0.00 | 0.00000 % | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | 1,274,156,000.00 | 692,453,161.89 | | 9,013,519.87 | 262,353.06 | 9,275,872.93 | 0.00 | 1,488,487.81 | 0.00 | 681,951,154.21 |

DISTRIBUTION FACTOR SUMMARY
 AMOUNTS PER \$25,000 UNIT

| CLASS | PRINCIPAL BALANCE BEFORE DISTRIBUTION | PRINCIPAL DISTRIBUTION | INTEREST DISTRIBUTION | ADDITIONAL BALANCE | TOTAL DISTRIBUTION | DEFERRED INTEREST | PRINCIPAL BALANCE AFTER DISTRIBUTION |
|-------|---|---------------------------|--------------------------|-----------------------|-----------------------|----------------------|--|
| A-1 | 13,586.506710 | 176.852753 | 5.147585 | 0.000000 | 182.000338 | 0.000000 | 13,380.448590 |

* DEFERRED INTEREST - INCLUDES NON-CASH ALLOCATIONS

DETERMINATION DATE 18-January-2011
 PAYMENT DATE 25-January-2011

RESIDENTIAL FUNDING COMPANY, LLC
 2255 NORTH ONTARIO STREET, SUITE 400
 BURBANK, CA 91504-2130
 (818) 260-1441
www.gmacrfc.com/investors/

The Percentage Interests for the Notes are as follows:
 A-1 100.00 %

The percentage of the Remaining Principal Balance over the Original Face Values are as follows:
 A-1 53.521794 % CERTS 0.000000 %

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

INTEREST DISTRIBUTION SUMMARY

| CLASS | RECORD DATE | ACCRUAL DATES | INTEREST ACCRUAL METHODOLOGY | ACCRUED CERTIFICATE INTEREST | PREPAYMENT INTEREST SHORTFALL ALLOCATED | SERVICEMEMBERS CIVIL RELIEF ACT SHORTFALL ALLOCATED | PRIOR PERIOD SHORTFALLS REPAID | CERTIFICATE INTEREST DISTRIBUTION AMOUNT |
|-------------|-------------|-----------------------|------------------------------|------------------------------|---|---|--------------------------------|--|
| A-1 | 01/24/2011 | 12/27/2010-01/24/2011 | Actual/360 | 262,521.88 | 0.00 | 168.82 | 0.00 | 262,353.06 |
| CERTS | 12/31/2010 | 12/01/2010-12/31/2010 | 30/360 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | | | | 262,521.88 | 0.00 | 168.82 | 0.00 | 262,353.06 |

PREPAYMENT INTEREST SHORTFALL AMOUNTS

| CLASS | PREPAYMENT INTEREST SHORTFALL AMOUNTS | | | | | BASIS RISK/NET WAC SHORTFALL AMOUNTS | | | | |
|-------------|---------------------------------------|---------------------|-------------------------------|------------|------------------|--------------------------------------|---------------------|-------------------------------|------------|------------------|
| | CURRENT PERIOD | PRIOR PERIOD UNPAID | PRIOR UNPAID ACCRUED INTEREST | TOTAL PAID | REMAINING UNPAID | CURRENT PERIOD | PRIOR PERIOD UNPAID | PRIOR UNPAID ACCRUED INTEREST | TOTAL PAID | REMAINING UNPAID |
| A-1 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | | | | | | | | | | |

INDEX VALUE USED FOR THE CURRENT DISTRIBUTION : LIBOR - 1 MONTH 0.26063

For each Class of Certificates, the aggregate Interest Distribution Amount remaining unpaid is 0.00.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

COLLATERAL SUMMARY

| POOL/GROUP | MASTER SERVICER FEE AMOUNT | SUBSERVICER FEE AMOUNT | WEIGHTED AVERAGE GROSS RATE | WEIGHTED AVERAGE NET RATE | WEIGHTED AVERAGE REMAINING AMORTIZATION TERM | WEIGHTED AVERAGE MONTHS TO MATURITY | WEIGHTED AVERAGE REMAINING DRAW MONTHS | PERCENTAGE OF DELINQUENT LOANS | ADDITIONAL DRAW AMOUNTS |
|--------------|----------------------------|------------------------|-----------------------------|---------------------------|--|-------------------------------------|--|--------------------------------|-------------------------|
| POOL -161052 | 0.00 | 312,091.12 | 4.60369110 % | 3.99330603 % | 209.26 | 149.91 | 68.53 | 5.8417618 % | 1,095,232.11 |
| DEAL TOTALS | 0.00 | 312,091.12 | | | | | | 5.8417618 % | 1,095,232.11 |

| POOL/GROUP | BEGINNING OF PERIOD COUNT | AMOUNT | SCHEDULED PRINCIPAL COUNT | AMOUNT | CURTAILMENTS COUNT | AMOUNT | PAYOFFS COUNT | AMOUNT | MATURED LOANS COUNT | AMOUNT |
|---------------|---------------------------|----------------|---------------------------|------------|--------------------|--------------|---------------|--------------|---------------------|--------|
| POOL (161052) | 16,047 | 752,768,273.47 | N/A | 731,682.51 | N/A | 3,494,967.41 | 139 | 3,613,306.09 | 0 | N/A |
| DEAL TOTALS | 16,047 | 752,768,273.47 | N/A | 731,682.51 | N/A | 3,494,967.41 | 139 | 3,613,306.09 | 0 | N/A |

| POOL/GROUP | REPURCHASES COUNT | AMOUNT | LIQUIDATIONS COUNT | AMOUNT | LOSSES COUNT | AMOUNT | DRAWN COUNT | AMOUNT | END OF PERIOD COUNT | AMOUNT |
|---------------|-------------------|--------|--------------------|--------------|--------------|-----------|-------------|--------------|---------------------|----------------|
| POOL (161052) | 0 | 0.00 | 66 | 3,668,356.05 | N/A | 75,508.89 | N/A | 1,095,232.11 | 15,842 | 742,279,684.63 |
| DEAL TOTALS | 0 | 0.00 | 66 | 3,668,356.05 | N/A | 75,508.89 | N/A | 1,095,232.11 | 15,842 | 742,279,684.63 |

GMACM Recovery Fee for the Current Period is 65,883.29

Total Curtailments for the deal are 3,494,967.41

The Loan Count at the Beginning of the preceding Collection Period was 16,292

POOL -161052 Net WAC Rate: 3.873306

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

DELINQUENCY SUMMARY

| CURRENT | | | DELINQUENCY | | | | | | | | | |
|---------------|--------|----------------|-------------|---------------|------------|---------------|-------------|--------------|--------------|--------------|--------------|--------------|
| | | | 30-59 DAYS | | 60-89 DAYS | | 90-119 DAYS | | 120-149 DAYS | | 150-179 DAYS | |
| POOL/GROUP | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 15,062 | 698,917,473.57 | 284 | 12,423,520.09 | 163 | 10,105,683.30 | 104 | 5,243,325.50 | 82 | 5,238,172.80 | 55 | 2,881,391.85 |
| DEAL TOTALS | 15,062 | 698,917,473.57 | 284 | 12,423,520.09 | 163 | 10,105,683.30 | 104 | 5,243,325.50 | 82 | 5,238,172.80 | 55 | 2,881,391.85 |

| 180+ DAYS | | | FORECLOSURE | | REO LOANS | | PAID OFF | | REPURCHASED | | LIQUIDATED | |
|---------------|-------|--------------|-------------|--------------|-----------|------------|----------|--------------|-------------|--------|------------|--------------|
| POOL/GROUP | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 73 | 5,655,837.13 | 17 | 1,554,576.43 | 2 | 259,703.96 | 139 | 3,613,306.09 | 0 | 0.00 | 66 | 3,668,356.05 |
| DEAL TOTALS | 73 | 5,655,837.13 | 17 | 1,554,576.43 | 2 | 259,703.96 | 139 | 3,613,306.09 | 0 | 0.00 | 66 | 3,668,356.05 |

Delinquency information appearing on this statement has been derived using the OTS method.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

COLLECTIONS SUMMARY

| | POOL (161052) | DEAL TOTALS |
|--------------------------------------|---------------|--------------|
| (1) INTEREST COLLECTIONS | 2,610,950.51 | 2,610,950.51 |
| (1a) LESS EXCLUDED INTEREST | 146,883.19 | 146,883.19 |
| (1b) =INCLUDED INTEREST COLLECTIONS | 2,464,067.32 | 2,464,067.32 |
| (2) PRINCIPAL COLLECTIONS | 7,901,857.99 | 7,901,857.99 |
| (2a) LESS EXCLUDED PRINCIPAL | 1,020,807.06 | 1,020,807.06 |
| (2b) =INCLUDED PRINCIPAL COLLECTIONS | 6,881,050.93 | 6,881,050.93 |
| (3) ADDITIONAL BALANCE | 0.00 | 0.00 |
| (4) NET PRINCIPAL COLLECTIONS | 6,881,050.93 | 6,881,050.93 |
| (5) ADJUSTMENT AMOUNT | 0.00 | 0.00 |
| (6) INSURED PAYMENT AMOUNT | 0.00 | 0.00 |
| (7) TOTAL COLLECTIONS AMOUNT | 9,345,118.25 | 9,345,118.25 |

ALLOCATION OF PAYMENTS

| | POOL (161052) | DEAL TOTALS |
|--|---------------|--------------|
| (1) TOTAL COLLECTIONS | 9,345,118.25 | 9,345,118.25 |
| (2) INTEREST DISTRIBUTION AMOUNT | 262,353.06 | 262,353.06 |
| (3) PRINCIPAL COLLECTION DISTRIBUTION AMOUNT | 6,880,971.08 | 6,880,971.08 |
| (4) LIQUIDATION LOSS DISTRIBUTION AMOUNT | 2,132,548.79 | 2,132,548.79 |
| (5) CREDIT ENHANCEMENT PREMIUM AMOUNT | 69,245.32 | 69,245.32 |
| (6) CREDIT ENHANCEMENT REIMBURSEMENT AMOUNT | 0.00 | 0.00 |
| (7) OVERCOLLATERALIZATION INCREASE AMOUNT | 0.00 | 0.00 |
| (8) CREDIT ENHANCEMENT - OTHER AMOUNTS OWED | 0.00 | 0.00 |
| (9) PREPAYMENT INTEREST SHORTFALL | 0.00 | 0.00 |
| (10) BASIS RISK/NET WAC SHORTFALL | 0.00 | 0.00 |
| (11) SERVICEMEMBERS CIVIL RELIEF ACT SHORTFALL | 0.00 | 0.00 |
| (12) REMAINING AMOUNT TO SB CERTIFICATES | 0.00 | 0.00 |

PREPAYMENT FEE SUMMARY

| | POOL (161052) | DEAL TOTALS |
|--|---------------|-------------|
| (1) PREPAYMENT FEE COLLECTED | 0.00 | 0.00 |
| (2) PREPAYMENT FEE PAID TO SB CERTIFICATES | 0.00 | 0.00 |

For each Group, if applicable, and at the Deal level, the Substitution Adjustment Amounts for the Collection Period are 0.00.

Excess Spread is 2,132,548.79

GMACM
HOME EQUITY LOAN TRUST 2006-HE1
RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
STATEMENT TO CERTIFICATEHOLDERS

| LIQUIDATION LOSS SUMMARY | | | | |
|--------------------------------|--|--------------|----------------|--------------------|
| CURRENT PERIOD REALIZED LOSSES | DEEMED LIQUIDATIONS | CHARGE-OFFS | BANKRUPTCY | TOTAL LIQUIDATIONS |
| POOL (161052) | (1) LOSS COUNT | 0 | 66 | 66 |
| | (2) BEGINNING AGGREGATE ACTUAL BALANCE | 0.00 | 3,668,356.05 | 3,668,356.05 |
| | (3) REALIZED LOSS AMOUNT | 0.00 | 3,606,454.07 | 3,606,454.07 |
| DEAL TOTAL | (1) LOSS COUNT | 0 | 66 | 66 |
| | (2) BEGINNING AGGREGATE ACTUAL BALANCE | 0.00 | 3,668,356.05 | 3,668,356.05 |
| | (3) REALIZED LOSS AMOUNT | 0.00 | 3,606,454.07 | 3,606,454.07 |
| CUMULATIVE REALIZED LOSSES | DEEMED LIQUIDATIONS | CHARGE-OFFS | BANKRUPTCY | TOTAL LIQUIDATIONS |
| POOL (161052) | (1) LOSS COUNT | 0 | 1,273 | 1,273 |
| | (2) TOTAL REALIZED LOSS | 0.00 | 235,949,143.54 | 235,949,143.54 |
| DEAL TOTAL | (1) LOSS COUNT | 0 | 1,273 | 1,273 |
| | (2) TOTAL REALIZED LOSS | 0.00 | 235,949,143.54 | 235,949,143.54 |
| SUBSEQUENT RECOVERIES | CURRENT PERIOD | CUMULATIVE | | |
| POOL (161052) | (1) SUBSEQUENT RECOVERIES COUNT | 90 | 651 | |
| | (2) SUBSEQUENT PRINCIPAL RECOVERIES | 123,062.57 | 5,462,978.55 | |
| | (3) NET LOSS | 3,483,391.50 | 230,486,164.99 | |
| | (4) NET LOSS % | 0.362331 % | 23.974387 % | |
| DEAL TOTAL | (1) SUBSEQUENT RECOVERIES COUNT | 90 | 651 | |
| | (2) SUBSEQUENT PRINCIPAL RECOVERIES | 123,062.57 | 5,462,978.55 | |
| | (3) NET LOSS | 3,483,391.50 | 230,486,164.99 | |
| | (4) NET LOSS % | 0.362331 % | 23.974387 % | |

The Cumulative Total Realized Loss Percentages are as follows:
POOL (161052) 24.542627 %
DEAL TOTAL 24.542627 %

There were 0.00 losses caused by or resulting from an Extraordinary Event in the Collection Period, 0.00 total cumulatively.

The Cumulative Loan Count for Subsequent Recoveries and Realized Losses begins with the January 2010 Distribution.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

PERFORMANCE TRIGGER SUMMARY

| POOL/GROUP | TRIGGER TEST NAME | TRIGGER TEST DESCRIPTION | TRIGGER TEST RESULT |
|---------------|----------------------------|--|--------------------------------|
| POOL (161052) | Stepdown Date - Clause (x) | Payment Date >= 10/25/2008 | Pass |
| POOL (161052) | Stepdown Date - Clause (y) | Pool Balance < 50% of Cut-Off Balance | Fail |
| POOL (161052) | Stepdown Date | Later to occur of Clause (x) and Clause (y) | Stepdown Date has not occurred |
| POOL (161052) | Trigger Event (i) | Agg. Liq. Loss Amt > 1.50% plus 1/6 of 0.50% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (ii) | Agg. Liq. Loss Amt > 2.00% plus 1/12 of 0.60% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (iii) | Agg. Liq. Loss Amt > 2.60% plus 1/12 of 1.00% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (iv) | Agg. Liq. Loss Amt > 3.60% * Cut-off Date Balance | Trigger in effect |
| POOL (161052) | Trigger Event (v) | Rolling Three Month Delinquency Percentage >= 3.50% | Trigger in effect |
| POOL (161052) | Trigger Event (vi) | Excess Spread < 2.00% | Trigger in effect |

GMAC
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

OVERCOLLATERALIZATION SUMMARY

| | PRIOR REQUIRED OVERCOLLATERALIZATION AMOUNT | BEGINNING OVERCOLLATERALIZATION/ UNDERCOLLATERALIZATION AMOUNT | OVERCOLLATERALIZATION INCREASE AMOUNT | OVERCOLLATERALIZATION REDUCTION AMOUNT | ENDING OVERCOLLATERALIZATION/ UNDERCOLLATERALIZATION/ AMOUNT | CURRENT REQUIRED OVERCOLLATERALIZATION AMOUNT |
|------------------|---|---|---|--|---|---|
| GROUP I (161052) | 34,609,861.35 | 0.00 | 0.00 | 0.00 | 0.00 | 34,609,861.35 |
| DEAL TOTALS | 34,609,861.35 | 0.00 | 0.00 | 0.00 | 0.00 | 34,609,861.35 |

CREDIT ENHANCEMENT SUMMARY

| POOL/GROUP | CREDIT ENHANCER | PREVIOUS UNREIMBURSED CREDIT PREMIUM | INTEREST ON PREVIOUS UNREIMBURSED PREMIUM | CURRENT MONTH ENHANCEMENT PREMIUM DUE | CREDIT ENHANCEMENT PREMIUM AMOUNT PAID | CREDIT ENHANCEMENT UNREIMBURSED PREMIUM | CREDIT ENHANCEMENT DRAW AMOUNT | CREDIT ENHANCEMENT REIMBURSEMENT AMOUNT | CREDIT ENHANCEMENT UNREIMBURSED AMOUNT |
|---------------|----------------------------------|---|--|--|---|--|---|--|---|
| POOL (161052) | Financial Guaranty Insurance Com | 0.00 | 0.00 | 69,245.32 | 69,245.32 | 0.00 | 0.00 | 0.00 | 34,392,190.02 |
| DEAL TOTALS | | 0.00 | 0.00 | 69,245.32 | 69,245.32 | 0.00 | 0.00 | 0.00 | 34,392,190.02 |

EXCLUDED AMOUNTS SUMMARY

| POOL/GROUP | BEGINNING EXCLUDED AMOUNT | PRINCIPAL DRAWS | EXCLUDED PRINCIPAL PAYMENT | EXCLUDED LOSS AMOUNT | ENDING EXCLUDED AMOUNT |
|---------------|---------------------------------|--------------------|----------------------------------|----------------------------|------------------------------|
| POOL (161052) | 60,315,111.58 | 1,095,232.11 | 1,020,807.06 | 61,006.21 | 60,328,530.42 |
| DEAL TOTALS | 60,315,111.58 | 1,095,232.11 | 1,020,807.06 | 61,006.21 | 60,328,530.42 |

Per the deal documents, an insurance payment claim to Financial Guaranty Insurance Company has been submitted in the amount of 1,488,487.81

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

REPURCHASE SUMMARY

| POOL/GROUP | BREACH OF REPS AND WARRANTIES | | OPTIONAL REPURCHASE OF DEFAULTED LOANS | | SELLER SERVICER REPURCHASES | | TOTAL | |
|---------------|-------------------------------|--------|--|--------|-----------------------------|--------|-------|--------|
| | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| DEAL TOTALS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |

MISCELLANEOUS INFORMATION SUMMARY

| POOL/GROUP | CURRENT PERIOD SERVICE MEMBERS CIVIL RELIEF ACT INTEREST SHORTFALL | CURRENT PERIOD LOAN MODIFICATION RATE REDUCTION INTEREST SHORTFALL | CURRENT YEAR LIEN RELEASE LOAN COUNT | CURRENT YEAR LIEN RELEASE LOAN AMOUNT | CUMULATIVE LIEN RELEASE LOAN COUNT | CUMULATIVE LIEN RELEASE LOAN AMOUNT |
|---------------|--|--|--------------------------------------|---------------------------------------|------------------------------------|-------------------------------------|
| POOL (161052) | 168.82 | 0.00 | 0 | 0.00 | 1 | 0.00 |
| DEAL TOTALS | 168.82 | 0.00 | 0 | 0.00 | 1 | 0.00 |

| POOL/GROUP | LIEN RELEASE OUTSTANDING PRINCIPAL AMOUNT AS A PERCENTAGE OF POOL BALANCE | CURRENT PERIOD ADVANCES OUTSTANDING | CURRENT PERIOD ADVANCES REIMBURSED | CUMULATIVE LIEN RELEASE LOAN COUNT |
|---------------|---|-------------------------------------|------------------------------------|------------------------------------|
| POOL (161052) | 0.00000 | 0.00 | 0.00 | 0 |
| DEAL TOTALS | 0.00000 | 0.00 | 0.00 | 0 |

Notes:
 The servicer may in its reasonable discretion make advances to pay off a first lien mortgage so that upon the servicer's foreclosure of the second mortgage, the property will be acquired free and clear of the first lien. When the sale of the acquired property is completed, such advances will be reimbursed from the sales proceeds.

There were no material modifications, extensions or waivers of the Home Loans during the Collection Period and none have become material over time.

There are no outstanding release agreements with respect to Unsecured Loans.

For each Group, if applicable, and at the Deal Level there have been 0 Current Year Capitalization Workouts in the amount of 0.00 and 0 Cumulative Capitalization Workouts in the amount of 0.00. For each Group, if applicable, and at the Deal Level the Cumulative Capitalization Workouts expressed as a percentage of the original Pool Balance is 0.000000%.

For each Group, if applicable, and at the Deal Level, there were 0 increases in Credit Limits for a total amount of 0.00.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

DISTRIBUTION SUMMARY

| CLASS | CUSIP | ORIGINAL FACE VALUE | PRINCIPAL BALANCE BEFORE DISTRIBUTION | CURRENT PASS-THROUGH RATE | PRINCIPAL DISTRIBUTION | INTEREST DISTRIBUTION | TOTAL DISTRIBUTION | *DEFERRED INTEREST | PRINCIPAL LOSS | ADDITIONAL BALANCE | REMAINING PRINCIPAL BALANCE |
|-------|-----------|------------------------|---|---------------------------------|---------------------------|--------------------------|-----------------------|-----------------------|-------------------|-----------------------|-----------------------------------|
| A-1 | 361856ER4 | 1274,156,000.00 | 681,951,154.21 | 0.47000 % | 6,866,066.64 | 275,835.61 | 7,141,902.25 | 0.00 | 1,919,445.38 | 0.00 | 673,165,642.19 |
| CERTS | | 0.00 | 0.00 | 0.00000 % | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | 1,274,156,000.00 | 681,951,154.21 | | 6,866,066.64 | 275,835.61 | 7,141,902.25 | 0.00 | 1,919,445.38 | 0.00 | 673,165,642.19 |

DISTRIBUTION FACTOR SUMMARY
 AMOUNTS PER \$25,000 UNIT

| CLASS | PRINCIPAL BALANCE BEFORE DISTRIBUTION | PRINCIPAL DISTRIBUTION | INTEREST DISTRIBUTION | ADDITIONAL BALANCE | TOTAL DISTRIBUTION | DEFERRED INTEREST | PRINCIPAL BALANCE AFTER DISTRIBUTION |
|-------|---|---------------------------|--------------------------|-----------------------|-----------------------|----------------------|--|
| A-1 | 13,380.448590 | 134.717936 | 5.412124 | 0.000000 | 140.130060 | 0.000000 | 13,208.069540 |

* DEFERRED INTEREST - INCLUDES NON-CASH ALLOCATIONS

DETERMINATION DATE 18-February-2011
 PAYMENT DATE 25-February-2011

RESIDENTIAL FUNDING COMPANY, LLC
 2255 NORTH ONTARIO STREET, SUITE 400
 BURBANK, CA 91504-2130
 (818) 260-1441
www.gmacrfc.com/investors/

The Percentage Interests for the Notes are as follows:

A-1 100.00 %

The percentage of the Remaining Principal Balance over the Original Face Values are as follows:

A-1 52.832278 % CERTS 0.000000 %

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

INTEREST DISTRIBUTION SUMMARY

| CLASS | RECORD DATE | ACCRUAL DATES | INTEREST ACCRUAL METHODOLOGY | ACCRUED CERTIFICATE INTEREST | PREPAYMENT INTEREST SHORTFALL ALLOCATED | SERVICEMEMBERS CIVIL RELIEF ACT SHORTFALL ALLOCATED | PRIOR PERIOD SHORTFALLS REPAID | CERTIFICATE INTEREST DISTRIBUTION AMOUNT |
|-------------|-------------|-----------------------|------------------------------|------------------------------|---|---|--------------------------------|--|
| A-1 | 02/24/2011 | 01/25/2011-02/24/2011 | Actual/360 | 276,000.79 | 0.00 | 165.18 | 0.00 | 275,835.61 |
| CERTS | 01/31/2011 | 01/01/2011-01/31/2011 | 30/360 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | | | | 276,000.79 | 0.00 | 165.18 | 0.00 | 275,835.61 |

PREPAYMENT INTEREST SHORTFALL AMOUNTS

| CLASS | PREPAYMENT INTEREST SHORTFALL AMOUNTS | | | | | BASIS RISK/NET WAC SHORTFALL AMOUNTS | | | | |
|-------------|---------------------------------------|---------------------|-------------------------------|------------|------------------|--------------------------------------|---------------------|-------------------------------|------------|------------------|
| | CURRENT PERIOD | PRIOR PERIOD UNPAID | PRIOR UNPAID ACCRUED INTEREST | TOTAL PAID | REMAINING UNPAID | CURRENT PERIOD | PRIOR PERIOD UNPAID | PRIOR UNPAID ACCRUED INTEREST | TOTAL PAID | REMAINING UNPAID |
| A-1 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | | | | | | | | | | |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

INDEX VALUE USED FOR THE CURRENT DISTRIBUTION : LIBOR - 1 MONTH 0.26000

For each Class of Certificates, the aggregate Interest Distribution Amount remaining unpaid is 0.00.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

COLLATERAL SUMMARY

| POOL/GROUP | MASTER SERVICER FEE AMOUNT | SUBSERVICER FEE AMOUNT | WEIGHTED AVERAGE GROSS RATE | WEIGHTED AVERAGE NET RATE | WEIGHTED AVERAGE REMAINING AMORTIZATION TERM | WEIGHTED AVERAGE MONTHS TO MATURITY | WEIGHTED AVERAGE REMAINING DRAW MONTHS | PERCENTAGE OF DELINQUENT LOANS | ADDITIONAL DRAW AMOUNTS |
|--------------|----------------------------|------------------------|-----------------------------|---------------------------|--|-------------------------------------|--|--------------------------------|-------------------------|
| POOL -161052 | 0.00 | 307,522.90 | 4.59943962 % | 3.98919258 % | 208.42 | 149.33 | 67.49 | 6.0790869 % | 857,422.62 |
| DEAL TOTALS | 0.00 | 307,522.90 | | | | | | 6.0790869 % | 857,422.62 |

| POOL/GROUP | BEGINNING OF PERIOD COUNT | AMOUNT | SCHEDULED PRINCIPAL COUNT | AMOUNT | CURTAILMENTS COUNT | AMOUNT | PAYOFFS COUNT | AMOUNT | MATURED LOANS COUNT | AMOUNT |
|---------------|---------------------------|----------------|---------------------------|------------|--------------------|--------------|---------------|--------------|---------------------|--------|
| POOL (161052) | 15,842 | 742,279,684.63 | N/A | 667,671.94 | N/A | 3,719,425.26 | 97 | 1,776,816.75 | 0 | N/A |
| DEAL TOTALS | 15,842 | 742,279,684.63 | N/A | 667,671.94 | N/A | 3,719,425.26 | 97 | 1,776,816.75 | 0 | N/A |

| POOL/GROUP | REPURCHASES COUNT | AMOUNT | LIQUIDATIONS COUNT | AMOUNT | LOSSES COUNT | AMOUNT | DRAW COUNT | AMOUNT | END OF PERIOD COUNT | AMOUNT |
|---------------|-------------------|--------|--------------------|--------------|--------------|-----------|------------|------------|---------------------|----------------|
| POOL (161052) | 0 | 0.00 | 75 | 4,094,031.51 | N/A | 38,317.00 | N/A | 857,422.62 | 15,670 | 732,840,844.79 |
| DEAL TOTALS | 0 | 0.00 | 75 | 4,094,031.51 | N/A | 38,317.00 | N/A | 857,422.62 | 15,670 | 732,840,844.79 |

GMACM Recovery Fee for the Current Period is 99,512.67

Total Curtailments for the deal are 3,719,425.26

The Loan Count at the Beginning of the preceding Collection Period was 16,047

POOL -161052 Net WAC Rate: 3.869193

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

DELINQUENCY SUMMARY

| CURRENT | | | DELINQUENCY | | | | | | | | | |
|---------------|--------|----------------|-------------|---------------|------------|--------------|-------------|--------------|--------------|--------------|--------------|--------------|
| | | | 30-59 DAYS | | 60-89 DAYS | | 90-119 DAYS | | 120-149 DAYS | | 150-179 DAYS | |
| POOL/GROUP | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 14,877 | 688,290,812.77 | 295 | 15,546,271.71 | 155 | 6,909,035.18 | 107 | 6,778,783.31 | 87 | 4,016,898.80 | 65 | 4,680,061.82 |
| DEAL TOTALS | 14,877 | 688,290,812.77 | 295 | 15,546,271.71 | 155 | 6,909,035.18 | 107 | 6,778,783.31 | 87 | 4,016,898.80 | 65 | 4,680,061.82 |

| 180+ DAYS | | | FORECLOSURE | | REO LOANS | | PAID OFF | | REPURCHASED | | LIQUIDATED | |
|---------------|-------|--------------|-------------|--------------|-----------|------------|----------|--------------|-------------|--------|------------|--------------|
| POOL/GROUP | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 65 | 4,804,700.81 | 17 | 1,554,576.43 | 2 | 259,703.96 | 97 | 1,776,816.75 | 0 | 0.00 | 75 | 4,094,031.51 |
| DEAL TOTALS | 65 | 4,804,700.81 | 17 | 1,554,576.43 | 2 | 259,703.96 | 97 | 1,776,816.75 | 0 | 0.00 | 75 | 4,094,031.51 |

Delinquency information appearing on this statement has been derived using the OTS method.

GMAC
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

COLLECTIONS SUMMARY

| | POOL (161052) | DEAL TOTALS |
|--------------------------------------|---------------|--------------|
| (1) INTEREST COLLECTIONS | 2,559,604.25 | 2,559,604.25 |
| (1a) LESS EXCLUDED INTEREST | 151,667.49 | 151,667.49 |
| (1b) =INCLUDED INTEREST COLLECTIONS | 2,407,936.76 | 2,407,936.76 |
| (2) PRINCIPAL COLLECTIONS | 6,222,203.30 | 6,222,203.30 |
| (2a) LESS EXCLUDED PRINCIPAL | 1,420,042.69 | 1,420,042.69 |
| (2b) =INCLUDED PRINCIPAL COLLECTIONS | 4,802,160.61 | 4,802,160.61 |
| (3) ADDITIONAL BALANCE | 0.00 | 0.00 |
| (4) NET PRINCIPAL COLLECTIONS | 4,802,160.61 | 4,802,160.61 |
| (5) ADJUSTMENT AMOUNT | 0.00 | 0.00 |
| (6) INSURED PAYMENT AMOUNT | 0.00 | 0.00 |
| (7) TOTAL COLLECTIONS AMOUNT | 7,210,097.37 | 7,210,097.37 |

ALLOCATION OF PAYMENTS

| | POOL (161052) | DEAL TOTALS |
|--|---------------|--------------|
| (1) TOTAL COLLECTIONS | 7,210,097.37 | 7,210,097.37 |
| (2) INTEREST DISTRIBUTION AMOUNT | 275,835.61 | 275,835.61 |
| (3) PRINCIPAL COLLECTION DISTRIBUTION AMOUNT | 4,802,077.61 | 4,802,077.61 |
| (4) LIQUIDATION LOSS DISTRIBUTION AMOUNT | 2,063,989.03 | 2,063,989.03 |
| (5) CREDIT ENHANCEMENT PREMIUM AMOUNT | 68,195.12 | 68,195.12 |
| (6) CREDIT ENHANCEMENT REIMBURSEMENT AMOUNT | 0.00 | 0.00 |
| (7) OVERCOLLATERALIZATION INCREASE AMOUNT | 0.00 | 0.00 |
| (8) CREDIT ENHANCEMENT - OTHER AMOUNTS OWED | 0.00 | 0.00 |
| (9) PREPAYMENT INTEREST SHORTFALL | 0.00 | 0.00 |
| (10) BASIS RISK/NET WAC SHORTFALL | 0.00 | 0.00 |
| (11) SERVICEMEMBERS CIVIL RELIEF ACT SHORTFALL | 0.00 | 0.00 |
| (12) REMAINING AMOUNT TO SB CERTIFICATES | 0.00 | 0.00 |

PREPAYMENT FEE SUMMARY

| | POOL (161052) | DEAL TOTALS |
|--|---------------|-------------|
| (1) PREPAYMENT FEE COLLECTED | 0.00 | 0.00 |
| (2) PREPAYMENT FEE PAID TO SB CERTIFICATES | 0.00 | 0.00 |

For each Group, if applicable, and at the Deal level, the Substitution Adjustment Amounts for the Collection Period are 0.00.

Excess Spread is 2,063,989.03

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

| LIQUIDATION LOSS SUMMARY | | | | |
|--------------------------------|--|--------------|----------------|--------------------|
| CURRENT PERIOD REALIZED LOSSES | DEEMED LIQUIDATIONS | CHARGE-OFFS | BANKRUPTCY | TOTAL LIQUIDATIONS |
| POOL (161052) | (1) LOSS COUNT | 0 | 75 | 75 |
| | (2) BEGINNING AGGREGATE ACTUAL BALANCE | 0.00 | 4,094,031.51 | 4,094,031.51 |
| | (3) REALIZED LOSS AMOUNT | 0.00 | 4,035,742.16 | 4,035,742.16 |
| DEAL TOTAL | (1) LOSS COUNT | 0 | 75 | 75 |
| | (2) BEGINNING AGGREGATE ACTUAL BALANCE | 0.00 | 4,094,031.51 | 4,094,031.51 |
| | (3) REALIZED LOSS AMOUNT | 0.00 | 4,035,742.16 | 4,035,742.16 |
| CUMULATIVE REALIZED LOSSES | DEEMED LIQUIDATIONS | CHARGE-OFFS | BANKRUPTCY | TOTAL LIQUIDATIONS |
| POOL (161052) | (1) LOSS COUNT | 0 | 1,348 | 1,348 |
| | (2) TOTAL REALIZED LOSS | 0.00 | 239,984,885.70 | 239,984,885.70 |
| DEAL TOTAL | (1) LOSS COUNT | 0 | 1,348 | 1,348 |
| | (2) TOTAL REALIZED LOSS | 0.00 | 239,984,885.70 | 239,984,885.70 |
| SUBSEQUENT RECOVERIES | CURRENT PERIOD | CUMULATIVE | | |
| POOL (161052) | (1) SUBSEQUENT RECOVERIES COUNT | 97 | 677 | |
| | (2) SUBSEQUENT PRINCIPAL RECOVERIES | 186,479.03 | 5,649,457.58 | |
| | (3) NET LOSS | 3,849,263.13 | 234,335,428.12 | |
| | (4) NET LOSS % | 0.400387 % | 24.374774 % | |
| DEAL TOTAL | (1) SUBSEQUENT RECOVERIES COUNT | 97 | 677 | |
| | (2) SUBSEQUENT PRINCIPAL RECOVERIES | 186,479.03 | 5,649,457.58 | |
| | (3) NET LOSS | 3,849,263.13 | 234,335,428.12 | |
| | (4) NET LOSS % | 0.400387 % | 24.374774 % | |

The Cumulative Total Realized Loss Percentages are as follows:
 POOL (161052) 24.962411 %
 DEAL TOTAL 24.962411 %

There were 0.00 losses caused by or resulting from an Extraordinary Event in the Collection Period, 0.00 total cumulatively.

The Cumulative Loan Count for Subsequent Recoveries and Realized Losses begins with the January 2010 Distribution.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

PERFORMANCE TRIGGER SUMMARY

| POOL/GROUP | TRIGGER TEST NAME | TRIGGER TEST DESCRIPTION | TRIGGER TEST RESULT |
|---------------|----------------------------|--|--------------------------------|
| POOL (161052) | Stepdown Date - Clause (x) | Payment Date >= 10/25/2008 | Pass |
| POOL (161052) | Stepdown Date - Clause (y) | Pool Balance < 50% of Cut-Off Balance | Fail |
| POOL (161052) | Stepdown Date | Later to occur of Clause (x) and Clause (y) | Stepdown Date has not occurred |
| POOL (161052) | Trigger Event (i) | Agg. Liq. Loss Amt > 1.50% plus 1/6 of 0.50% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (ii) | Agg. Liq. Loss Amt > 2.00% plus 1/12 of 0.60% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (iii) | Agg. Liq. Loss Amt > 2.60% plus 1/12 of 1.00% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (iv) | Agg. Liq. Loss Amt > 3.60% * Cut-off Date Balance | Trigger in effect |
| POOL (161052) | Trigger Event (v) | Rolling Three Month Delinquency Percentage >= 3.50% | Trigger in effect |
| POOL (161052) | Trigger Event (vi) | Excess Spread < 2.00% | Trigger in effect |

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

OVERCOLLATERALIZATION SUMMARY

| | PRIOR REQUIRED OVERCOLLATERALIZATION AMOUNT | BEGINNING OVERCOLLATERALIZATION/ UNDERCOLLATERALIZATION AMOUNT | OVERCOLLATERALIZATION INCREASE AMOUNT | OVERCOLLATERALIZATION REDUCTION AMOUNT | ENDING OVERCOLLATERALIZATION/ UNDERCOLLATERALIZATION/ AMOUNT | CURRENT REQUIRED OVERCOLLATERALIZATION AMOUNT |
|------------------|---|---|---|--|---|---|
| GROUP I (161052) | 34,609,861.35 | 0.00 | 0.00 | 0.00 | 0.00 | 34,609,861.35 |
| DEAL TOTALS | 34,609,861.35 | 0.00 | 0.00 | 0.00 | 0.00 | 34,609,861.35 |

CREDIT ENHANCEMENT SUMMARY

| POOL/GROUP | CREDIT ENHANCER | PREVIOUS UNREIMBURSED CREDIT PREMIUM | INTEREST ON PREVIOUS UNREIMBURSED PREMIUM | CURRENT MONTH ENHANCEMENT PREMIUM DUE | CREDIT ENHANCEMENT PREMIUM AMOUNT PAID | CREDIT ENHANCEMENT UNREIMBURSED PREMIUM | CREDIT ENHANCEMENT DRAW AMOUNT | CREDIT ENHANCEMENT REIMBURSEMENT AMOUNT | CREDIT ENHANCEMENT UNREIMBURSED AMOUNT |
|---------------|----------------------------------|---|--|--|---|--|---|--|---|
| POOL (161052) | Financial Guaranty Insurance Com | 0.00 | 0.00 | 68,195.12 | 68,195.12 | 0.00 | 0.00 | 0.00 | 34,488,440.39 |
| DEAL TOTALS | | 0.00 | 0.00 | 68,195.12 | 68,195.12 | 0.00 | 0.00 | 0.00 | 34,488,440.39 |

EXCLUDED AMOUNTS SUMMARY

| POOL/GROUP | BEGINNING EXCLUDED AMOUNT | PRINCIPAL DRAWS | EXCLUDED PRINCIPAL PAYMENT | EXCLUDED LOSS AMOUNT | ENDING EXCLUDED AMOUNT |
|---------------|---------------------------------|--------------------|----------------------------------|----------------------------|------------------------------|
| POOL (161052) | 60,328,530.42 | 857,422.62 | 1,420,042.69 | 90,707.75 | 59,675,202.60 |
| DEAL TOTALS | 60,328,530.42 | 857,422.62 | 1,420,042.69 | 90,707.75 | 59,675,202.60 |

Per the deal documents, an insurance payment claim to Financial Guaranty Insurance Company has been submitted in the amount of 1,919,445.38

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

REPURCHASE SUMMARY

| POOL/GROUP | BREACH OF REPS AND WARRANTIES | | OPTIONAL REPURCHASE OF DEFAULTED LOANS | | SELLER SERVICER REPURCHASES | | TOTAL | |
|---------------|-------------------------------|--------|--|--------|-----------------------------|--------|-------|--------|
| | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| DEAL TOTALS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |

MISCELLANEOUS INFORMATION SUMMARY

| POOL/GROUP | CURRENT PERIOD SERVICE MEMBERS CIVIL RELIEF ACT INTEREST SHORTFALL | CURRENT PERIOD LOAN MODIFICATION RATE REDUCTION INTEREST SHORTFALL | CURRENT YEAR LIEN RELEASE LOAN COUNT | CURRENT YEAR LIEN RELEASE LOAN AMOUNT | CUMULATIVE LIEN RELEASE LOAN COUNT | CUMULATIVE LIEN RELEASE LOAN AMOUNT |
|---------------|--|--|--------------------------------------|---------------------------------------|------------------------------------|-------------------------------------|
| POOL (161052) | 165.18 | 0.00 | 0 | 0.00 | 2 | 0.00 |
| DEAL TOTALS | 165.18 | 0.00 | 0 | 0.00 | 2 | 0.00 |

| POOL/GROUP | LIEN RELEASE OUTSTANDING PRINCIPAL AMOUNT AS A PERCENTAGE OF POOL BALANCE | CURRENT PERIOD ADVANCES OUTSTANDING | CURRENT PERIOD ADVANCES REIMBURSED | CUMULATIVE LIEN RELEASE LOAN COUNT |
|---------------|---|-------------------------------------|------------------------------------|------------------------------------|
| POOL (161052) | 0.00000 | 0.00 | 0.00 | 0 |
| DEAL TOTALS | 0.00000 | 0.00 | 0.00 | 0 |

Notes:
 The servicer may in its reasonable discretion make advances to pay off a first lien mortgage so that upon the servicer's foreclosure of the second mortgage, the property will be acquired free and clear of the first lien. When the sale of the acquired property is completed, such advances will be reimbursed from the sales proceeds.

There were no material modifications, extensions or waivers of the Home Loans during the Collection Period and none have become material over time.

There are no outstanding release agreements with respect to Unsecured Loans.

For each Group, if applicable, and at the Deal Level there have been 0 Current Year Capitalization Workouts in the amount of 0.00 and 0 Cumulative Capitalization Workouts in the amount of 0.00. For each Group, if applicable, and at the Deal Level the Cumulative Capitalization Workouts expressed as a percentage of the original Pool Balance is 0.000000%.

For each Group, if applicable, and at the Deal Level, there were 0 increases in Credit Limits for a total amount of 0.00.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

DISTRIBUTION SUMMARY

| CLASS | CUSIP | ORIGINAL FACE VALUE | PRINCIPAL BALANCE BEFORE DISTRIBUTION | CURRENT PASS-THROUGH RATE | PRINCIPAL DISTRIBUTION | INTEREST DISTRIBUTION | TOTAL DISTRIBUTION | *DEFERRED INTEREST | PRINCIPAL LOSS | ADDITIONAL BALANCE | REMAINING PRINCIPAL BALANCE |
|-------|-----------|------------------------|---|---------------------------------|---------------------------|--------------------------|-----------------------|-----------------------|-------------------|-----------------------|-----------------------------------|
| A-1 | 361856ER4 | 1274,156,000.00 | 673,165,642.19 | 0.47150 % | 6,461,660.32 | 246,700.12 | 6,708,360.44 | 0.00 | 1,464,013.00 | 0.00 | 665,239,968.87 |
| CERTS | | 0.00 | 0.00 | 0.00000 % | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | 1,274,156,000.00 | 673,165,642.19 | | 6,461,660.32 | 246,700.12 | 6,708,360.44 | 0.00 | 1,464,013.00 | | 665,239,968.87 |
| | | | | | | | | | | 0.00 | 665,239,968.87 |

DISTRIBUTION FACTOR SUMMARY
 AMOUNTS PER \$25,000 UNIT

| CLASS | PRINCIPAL BALANCE BEFORE DISTRIBUTION | PRINCIPAL DISTRIBUTION | INTEREST DISTRIBUTION | ADDITIONAL BALANCE | TOTAL DISTRIBUTION | DEFERRED INTEREST | PRINCIPAL BALANCE AFTER DISTRIBUTION |
|-------|---|---------------------------|--------------------------|-----------------------|-----------------------|----------------------|--|
| A-1 | 13,208.069540 | 126.783147 | 4.840461 | 0.000000 | 131.623608 | 0.000000 | 13,052.561240 |

* DEFERRED INTEREST - INCLUDES NON-CASH ALLOCATIONS

DETERMINATION DATE 18-March-2011
 PAYMENT DATE 25-March-2011

RESIDENTIAL FUNDING COMPANY, LLC
 2255 NORTH ONTARIO STREET, SUITE 400
 BURBANK, CA 91504-2130
 (818) 260-1441
www.gmacrfc.com/investors/

The Percentage Interests for the Notes are as follows:

A-1 100.00 %

The percentage of the Remaining Principal Balance over the Original Face Values are as follows:

A-1 52.210245 % CERTS 0.000000 %

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

INTEREST DISTRIBUTION SUMMARY

| CLASS | RECORD DATE | ACCRUAL DATES | INTEREST ACCRUAL METHODOLOGY | ACCRUED CERTIFICATE INTEREST | PREPAYMENT INTEREST SHORTFALL ALLOCATED | SERVICEMEMBERS CIVIL RELIEF ACT SHORTFALL ALLOCATED | PRIOR PERIOD SHORTFALLS REPAID | CERTIFICATE INTEREST DISTRIBUTION AMOUNT |
|-------------|-------------|-----------------------|------------------------------|------------------------------|---|---|--------------------------------|--|
| A-1 | 03/24/2011 | 02/25/2011-03/24/2011 | Actual/360 | 246,864.80 | 0.00 | 164.68 | 0.00 | 246,700.12 |
| CERTS | 02/28/2011 | 02/01/2011-02/28/2011 | 30/360 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | | | | 246,864.80 | 0.00 | 164.68 | 0.00 | 246,700.12 |

| PREPAYMENT INTEREST SHORTFALL AMOUNTS | | | | | | BASIS RISK/NET WAC SHORTFALL AMOUNTS | | | | |
|---------------------------------------|----------------|---------------------|-------------------------------|------------|------------------|--------------------------------------|---------------------|-------------------------------|------------|------------------|
| CLASS | CURRENT PERIOD | PRIOR PERIOD UNPAID | PRIOR UNPAID ACCRUED INTEREST | TOTAL PAID | REMAINING UNPAID | CURRENT PERIOD | PRIOR PERIOD UNPAID | PRIOR UNPAID ACCRUED INTEREST | TOTAL PAID | REMAINING UNPAID |
| A-1 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | | | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

INDEX VALUE USED FOR THE CURRENT DISTRIBUTION : LIBOR - 1 MONTH 0.26150

For each Class of Certificates, the aggregate Interest Distribution Amount remaining unpaid is 0.00.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

COLLATERAL SUMMARY

| POOL/GROUP | MASTER SERVICER FEE AMOUNT | SUBSERVICER FEE AMOUNT | WEIGHTED AVERAGE GROSS RATE | WEIGHTED AVERAGE NET RATE | WEIGHTED AVERAGE REMAINING AMORTIZATION TERM | WEIGHTED AVERAGE MONTHS TO MATURITY | WEIGHTED AVERAGE REMAINING DRAW MONTHS | PERCENTAGE OF DELINQUENT LOANS | ADDITIONAL DRAW AMOUNTS |
|--------------|----------------------------|------------------------|-----------------------------|---------------------------|--|-------------------------------------|--|--------------------------------|-------------------------|
| POOL -161052 | 0.00 | 303,851.91 | 4.59503746 % | 3.98480906 % | 207.95 | 148.40 | 66.47 | 5.8709201 % | 701,239.22 |
| DEAL TOTALS | 0.00 | 303,851.91 | | | | | | 5.8709201 % | 701,239.22 |

| POOL/GROUP | BEGINNING OF PERIOD COUNT | AMOUNT | SCHEDULED PRINCIPAL COUNT | AMOUNT | CURTAILMENTS COUNT | AMOUNT | PAYOFFS COUNT | AMOUNT | MATURED LOANS COUNT | AMOUNT |
|---------------|---------------------------|----------------|---------------------------|------------|--------------------|--------------|---------------|--------------|---------------------|--------|
| POOL (161052) | 15,670 | 732,840,844.79 | N/A | 670,337.88 | N/A | 2,404,592.46 | 95 | 2,223,833.13 | 0 | N/A |
| DEAL TOTALS | 15,670 | 732,840,844.79 | N/A | 670,337.88 | N/A | 2,404,592.46 | 95 | 2,223,833.13 | 0 | N/A |

| POOL/GROUP | REPURCHASES COUNT | AMOUNT | LIQUIDATIONS COUNT | AMOUNT | LOSSES COUNT | AMOUNT | DRAW COUNT | AMOUNT | END OF PERIOD COUNT | AMOUNT |
|---------------|-------------------|--------|--------------------|--------------|--------------|------------|------------|------------|---------------------|----------------|
| POOL (161052) | 0 | 0.00 | 57 | 3,465,322.78 | N/A | 146,506.66 | N/A | 701,239.22 | 15,518 | 724,631,491.09 |
| DEAL TOTALS | 0 | 0.00 | 57 | 3,465,322.78 | N/A | 146,506.66 | N/A | 701,239.22 | 15,518 | 724,631,491.09 |

GMACM Recovery Fee for the Current Period is 26,869.66

Total Curtailments for the deal are 2,404,592.46

The Loan Count at the Beginning of the preceding Collection Period was 15,842

POOL -161052 Net WAC Rate: 3.864809

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

DELINQUENCY SUMMARY

| CURRENT | | | DELINQUENCY | | | | | | | | | |
|---------------|--------|----------------|-------------|---------------|------------|--------------|-------------|--------------|--------------|--------------|--------------|--------------|
| | | | 30-59 DAYS | | 60-89 DAYS | | 90-119 DAYS | | 120-149 DAYS | | 150-179 DAYS | |
| POOL/GROUP | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 14,758 | 682,088,955.37 | 294 | 15,924,649.44 | 134 | 6,812,158.37 | 80 | 3,711,540.52 | 91 | 4,843,679.10 | 71 | 3,414,622.30 |
| DEAL TOTALS | 14,758 | 682,088,955.37 | 294 | 15,924,649.44 | 134 | 6,812,158.37 | 80 | 3,711,540.52 | 91 | 4,843,679.10 | 71 | 3,414,622.30 |

| 180+ DAYS | | | FORECLOSURE | | REO LOANS | | PAID OFF | | REPURCHASED | | LIQUIDATED | |
|---------------|-------|--------------|-------------|--------------|-----------|------------|----------|--------------|-------------|--------|------------|--------------|
| POOL/GROUP | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 69 | 5,837,275.03 | 19 | 1,738,907.00 | 2 | 259,703.96 | 95 | 2,223,833.13 | 0 | 0.00 | 57 | 3,465,322.78 |
| DEAL TOTALS | 69 | 5,837,275.03 | 19 | 1,738,907.00 | 2 | 259,703.96 | 95 | 2,223,833.13 | 0 | 0.00 | 57 | 3,465,322.78 |

Delinquency information appearing on this statement has been derived using the OTS method.

GMACM
HOME EQUITY LOAN TRUST 2006-HE1
RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
STATEMENT TO CERTIFICATEHOLDERS

COLLECTIONS SUMMARY

| | POOL (161052) | DEAL TOTALS |
|--------------------------------------|---------------|--------------|
| (1) INTEREST COLLECTIONS | 2,415,618.09 | 2,415,618.09 |
| (1a) LESS EXCLUDED INTEREST | 146,331.93 | 146,331.93 |
| (1b) =INCLUDED INTEREST COLLECTIONS | 2,269,286.16 | 2,269,286.16 |
| (2) PRINCIPAL COLLECTIONS | 5,370,293.76 | 5,370,293.76 |
| (2a) LESS EXCLUDED PRINCIPAL | 863,902.92 | 863,902.92 |
| (2b) =INCLUDED PRINCIPAL COLLECTIONS | 4,506,390.84 | 4,506,390.84 |
| (3) ADDITIONAL BALANCE | 0.00 | 0.00 |
| (4) NET PRINCIPAL COLLECTIONS | 4,506,390.84 | 4,506,390.84 |
| (5) ADJUSTMENT AMOUNT | 0.00 | 0.00 |
| (6) INSURED PAYMENT AMOUNT | 0.00 | 0.00 |
| (7) TOTAL COLLECTIONS AMOUNT | 6,775,677.00 | 6,775,677.00 |

ALLOCATION OF PAYMENTS

| | POOL (161052) | DEAL TOTALS |
|--|---------------|--------------|
| (1) TOTAL COLLECTIONS | 6,775,677.00 | 6,775,677.00 |
| (2) INTEREST DISTRIBUTION AMOUNT | 246,700.12 | 246,700.12 |
| (3) PRINCIPAL COLLECTION DISTRIBUTION AMOUNT | 4,506,390.84 | 4,506,390.84 |
| (4) LIQUIDATION LOSS DISTRIBUTION AMOUNT | 1,955,269.48 | 1,955,269.48 |
| (5) CREDIT ENHANCEMENT PREMIUM AMOUNT | 67,316.56 | 67,316.56 |
| (6) CREDIT ENHANCEMENT REIMBURSEMENT AMOUNT | 0.00 | 0.00 |
| (7) OVERCOLLATERALIZATION INCREASE AMOUNT | 0.00 | 0.00 |
| (8) CREDIT ENHANCEMENT - OTHER AMOUNTS OWED | 0.00 | 0.00 |
| (9) PREPAYMENT INTEREST SHORTFALL | 0.00 | 0.00 |
| (10) BASIS RISK/NET WAC SHORTFALL | 0.00 | 0.00 |
| (11) SERVICEMEMBERS CIVIL RELIEF ACT SHORTFALL | 0.00 | 0.00 |
| (12) REMAINING AMOUNT TO SB CERTIFICATES | 0.00 | 0.00 |

PREPAYMENT FEE SUMMARY

| | POOL (161052) | DEAL TOTALS |
|--|---------------|-------------|
| (1) PREPAYMENT FEE COLLECTED | 0.00 | 0.00 |
| (2) PREPAYMENT FEE PAID TO SB CERTIFICATES | 0.00 | 0.00 |

For each Group, if applicable, and at the Deal level, the Substitution Adjustment Amounts for the Collection Period are 0.00.

Excess Spread is 1,955,269.48

GMACM
HOME EQUITY LOAN TRUST 2006-HE1
RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
STATEMENT TO CERTIFICATEHOLDERS

| LIQUIDATION LOSS SUMMARY | | | | | |
|--------------------------------|--|---------------------|----------------|------------|--------------------|
| CURRENT PERIOD REALIZED LOSSES | | DEEMED LIQUIDATIONS | CHARGE-OFFS | BANKRUPTCY | TOTAL LIQUIDATIONS |
| POOL (161052) | (1) LOSS COUNT | 0 | 57 | 0 | 57 |
| | (2) BEGINNING AGGREGATE ACTUAL BALANCE | 0.00 | 3,465,322.78 | 0.00 | 3,465,322.78 |
| | (3) REALIZED LOSS AMOUNT | 0.00 | 3,393,792.50 | 0.00 | 3,393,792.50 |
| DEAL TOTAL | (1) LOSS COUNT | 0 | 57 | 0 | 57 |
| | (2) BEGINNING AGGREGATE ACTUAL BALANCE | 0.00 | 3,465,322.78 | 0.00 | 3,465,322.78 |
| | (3) REALIZED LOSS AMOUNT | 0.00 | 3,393,792.50 | 0.00 | 3,393,792.50 |
| CUMULATIVE REALIZED LOSSES | | DEEMED LIQUIDATIONS | CHARGE-OFFS | BANKRUPTCY | TOTAL LIQUIDATIONS |
| POOL (161052) | (1) LOSS COUNT | 0 | 1,405 | 0 | 1,405 |
| | (2) TOTAL REALIZED LOSS | 0.00 | 243,378,678.20 | 0.00 | 243,378,678.20 |
| DEAL TOTAL | (1) LOSS COUNT | 0 | 1,405 | 0 | 1,405 |
| | (2) TOTAL REALIZED LOSS | 0.00 | 243,378,678.20 | 0.00 | 243,378,678.20 |
| SUBSEQUENT RECOVERIES | | CURRENT PERIOD | CUMULATIVE | | |
| POOL (161052) | (1) SUBSEQUENT RECOVERIES COUNT | 97 | 695 | | |
| | (2) SUBSEQUENT PRINCIPAL RECOVERIES | 51,204.16 | 5,700,661.74 | | |
| | (3) NET LOSS | 3,342,588.34 | 237,678,016.46 | | |
| | (4) NET LOSS % | 0.347685 % | 24.722458 % | | |
| DEAL TOTAL | (1) SUBSEQUENT RECOVERIES COUNT | 97 | 695 | | |
| | (2) SUBSEQUENT PRINCIPAL RECOVERIES | 51,204.16 | 5,700,661.74 | | |
| | (3) NET LOSS | 3,342,588.34 | 237,678,016.46 | | |
| | (4) NET LOSS % | 0.347685 % | 24.722458 % | | |

The Cumulative Total Realized Loss Percentages are as follows:
POOL (161052) 25.315422 %
DEAL TOTAL 25.315422 %

There were 0.00 losses caused by or resulting from an Extraordinary Event in the Collection Period, 0.00 total cumulatively.

The Cumulative Loan Count for Subsequent Recoveries and Realized Losses begins with the January 2010 Distribution.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

PERFORMANCE TRIGGER SUMMARY

| POOL/GROUP | TRIGGER TEST NAME | TRIGGER TEST DESCRIPTION | TRIGGER TEST RESULT |
|---------------|----------------------------|--|--------------------------------|
| POOL (161052) | Stepdown Date - Clause (x) | Payment Date >= 10/25/2008 | Pass |
| POOL (161052) | Stepdown Date - Clause (y) | Pool Balance < 50% of Cut-Off Balance | Fail |
| POOL (161052) | Stepdown Date | Later to occur of Clause (x) and Clause (y) | Stepdown Date has not occurred |
| POOL (161052) | Trigger Event (i) | Agg. Liq. Loss Amt > 1.50% plus 1/6 of 0.50% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (ii) | Agg. Liq. Loss Amt > 2.00% plus 1/12 of 0.60% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (iii) | Agg. Liq. Loss Amt > 2.60% plus 1/12 of 1.00% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (iv) | Agg. Liq. Loss Amt > 3.60% * Cut-off Date Balance | Trigger in effect |
| POOL (161052) | Trigger Event (v) | Rolling Three Month Delinquency Percentage >= 3.50% | Trigger in effect |
| POOL (161052) | Trigger Event (vi) | Excess Spread < 2.00% | Trigger in effect |

GMACM
HOME EQUITY LOAN TRUST 2006-HE1
RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
STATEMENT TO CERTIFICATEHOLDERS

OVERCOLLATERALIZATION SUMMARY

| | PRIOR REQUIRED OVERCOLLATERALIZATION AMOUNT | BEGINNING OVERCOLLATERALIZATION/ UNDERCOLLATERALIZATION AMOUNT | OVERCOLLATERALIZATION INCREASE AMOUNT | OVERCOLLATERALIZATION REDUCTION AMOUNT | ENDING OVERCOLLATERALIZATION/ UNDERCOLLATERALIZATION AMOUNT | CURRENT REQUIRED OVERCOLLATERALIZATION AMOUNT |
|------------------|---|---|---|--|--|---|
| GROUP I (161052) | 34,609,861.35 | 0.00 | 0.00 | 0.00 | 0.00 | 34,609,861.35 |
| DEAL TOTALS | 34,609,861.35 | 0.00 | 0.00 | 0.00 | 0.00 | 34,609,861.35 |

CREDIT ENHANCEMENT SUMMARY

| POOL/GROUP | CREDIT ENHANCER | PREVIOUS UNREIMBURSED CREDIT PREMIUM | INTEREST ON PREVIOUS UNREIMBURSED PREMIUM | CURRENT MONTH ENHANCEMENT PREMIUM DUE | CREDIT ENHANCEMENT PREMIUM AMOUNT PAID | CREDIT ENHANCEMENT UNREIMBURSED PREMIUM | CREDIT ENHANCEMENT DRAW AMOUNT | CREDIT ENHANCEMENT REIMBURSEMENT AMOUNT | CREDIT ENHANCEMENT UNREIMBURSED AMOUNT |
|---------------|----------------------------------|---|--|--|---|--|---|--|---|
| POOL (161052) | Financial Guaranty Insurance Com | 0.00 | 0.00 | 67,316.56 | 67,316.56 | 0.00 | 0.00 | 0.00 | 34,575,619.50 |
| DEAL TOTALS | | 0.00 | 0.00 | 67,316.56 | 67,316.56 | 0.00 | 0.00 | 0.00 | 34,575,619.50 |

EXCLUDED AMOUNTS SUMMARY

| POOL/GROUP | BEGINNING EXCLUDED AMOUNT | PRINCIPAL DRAWS | EXCLUDED PRINCIPAL PAYMENT | EXCLUDED LOSS AMOUNT | ENDING EXCLUDED AMOUNT |
|---------------|---------------------------------|--------------------|----------------------------------|----------------------------|------------------------------|
| POOL (161052) | 59,675,202.60 | 701,239.22 | 863,902.92 | 121,016.69 | 59,391,522.21 |
| DEAL TOTALS | 59,675,202.60 | 701,239.22 | 863,902.92 | 121,016.69 | 59,391,522.21 |

Per the deal documents, an insurance payment claim to Financial Guaranty Insurance Company has been submitted in the amount of 1,464,013.00

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

REPURCHASE SUMMARY

| POOL/GROUP | BREACH OF REPS AND WARRANTIES | | OPTIONAL REPURCHASE OF DEFAULTED LOANS | | SELLER SERVICER REPURCHASES | | TOTAL | |
|---------------|-------------------------------|--------|--|--------|-----------------------------|--------|-------|--------|
| | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| DEAL TOTALS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |

MISCELLANEOUS INFORMATION SUMMARY

| | CURRENT PERIOD SERVICE MEMBERS CIVIL RELIEF ACT INTEREST SHORTFALL | CURRENT PERIOD LOAN MODIFICATION RATE REDUCTION INTEREST SHORTFALL | CURRENT YEAR LIEN RELEASE LOAN COUNT | CURRENT YEAR LIEN RELEASE LOAN AMOUNT | CUMULATIVE LIEN RELEASE LOAN COUNT | CUMULATIVE LIEN RELEASE LOAN AMOUNT |
|---------------|--|--|--------------------------------------|---------------------------------------|------------------------------------|-------------------------------------|
| POOL (161052) | 164.68 | 0.00 | 0 | 0.00 | 3 | 0.00 |
| DEAL TOTALS | 164.68 | 0.00 | 0 | 0.00 | 3 | 0.00 |

| | LIEN RELEASE OUTSTANDING PRINCIPAL AMOUNT AS A PERCENTAGE OF POOL BALANCE | CURRENT PERIOD ADVANCES OUTSTANDING | CURRENT PERIOD ADVANCES REIMBURSED | |
|---------------|---|-------------------------------------|------------------------------------|------|
| POOL (161052) | 0.00000 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | 0.00000 | 0.00 | 0.00 | 0.00 |

Notes:
 The servicer may in its reasonable discretion make advances to pay off a first lien mortgage so that upon the servicer's foreclosure of the second mortgage, the property will be acquired free and clear of the first lien. When the sale of the acquired property is completed, such advances will be reimbursed from the sales proceeds.

There were no material modifications, extensions or waivers of the Home Loans during the Collection Period and none have become material over time.

There are no outstanding release agreements with respect to Unsecured Loans.

For each Group, if applicable, and at the Deal Level there have been 0 Current Year Capitalization Workouts in the amount of 0.00 and 0 Cumulative Capitalization Workouts in the amount of 0.00. For each Group, if applicable, and at the Deal Level the Cumulative Capitalization Workouts expressed as a percentage of the original Pool Balance is 0.000000%.

For each Group, if applicable, and at the Deal Level, there were 0 increases in Credit Limits for a total amount of 0.00.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

DISTRIBUTION SUMMARY

| CLASS | CUSIP | ORIGINAL FACE VALUE | PRINCIPAL BALANCE BEFORE DISTRIBUTION | CURRENT PASS-THROUGH RATE | PRINCIPAL DISTRIBUTION | INTEREST DISTRIBUTION | TOTAL DISTRIBUTION | *DEFERRED INTEREST | PRINCIPAL LOSS | ADDITIONAL BALANCE | REMAINING PRINCIPAL BALANCE |
|-------|-----------|------------------------|---|---------------------------------|---------------------------|--------------------------|-----------------------|-----------------------|-------------------|-----------------------|-----------------------------------|
| A-1 | 361856ER4 | 1274,156,000.00 | 665,239,968.87 | 0.45950 % | 9,798,971.67 | 263,071.20 | 10,062,042.87 | 0.00 | 1,310,398.78 | 0.00 | 654,130,598.42 |
| CERTS | | 0.00 | 0.00 | 0.00000 % | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | 1,274,156,000.00 | 665,239,968.87 | | 9,798,971.67 | 263,071.20 | 10,062,042.87 | 0.00 | 1,310,398.78 | 0.00 | 654,130,598.42 |

DISTRIBUTION FACTOR SUMMARY
 AMOUNTS PER \$25,000 UNIT

| CLASS | PRINCIPAL BALANCE BEFORE DISTRIBUTION | PRINCIPAL DISTRIBUTION | INTEREST DISTRIBUTION | ADDITIONAL BALANCE | TOTAL DISTRIBUTION | DEFERRED INTEREST | PRINCIPAL BALANCE AFTER DISTRIBUTION |
|-------|---|---------------------------|--------------------------|-----------------------|-----------------------|----------------------|--|
| A-1 | 13,052.561240 | 192.263971 | 5.161676 | 0.000000 | 197.425647 | 0.000000 | 12,834.586160 |

* DEFERRED INTEREST - INCLUDES NON-CASH ALLOCATIONS

DETERMINATION DATE 18-April-2011
 PAYMENT DATE 25-April-2011

RESIDENTIAL FUNDING COMPANY, LLC
 2255 NORTH ONTARIO STREET, SUITE 400
 BURBANK, CA 91504-2130
 (818) 260-1441
www.gmacrfc.com/investors/

The Percentage Interests for the Notes are as follows:

A-1 100.00 %

The percentage of the Remaining Principal Balance over the Original Face Values are as follows:

A-1 51.338345 % CERTS 0.000000 %

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

INTEREST DISTRIBUTION SUMMARY

| CLASS | RECORD DATE | ACCRUAL DATES | INTEREST ACCRUAL METHODOLOGY | ACCRUED CERTIFICATE INTEREST | PREPAYMENT INTEREST SHORTFALL ALLOCATED | SERVICEMEMBERS CIVIL RELIEF ACT SHORTFALL ALLOCATED | PRIOR PERIOD SHORTFALLS REPAID | CERTIFICATE INTEREST DISTRIBUTION AMOUNT |
|-------------|-------------|-----------------------|------------------------------|------------------------------|---|---|--------------------------------|--|
| A-1 | 04/22/2011 | 03/25/2011-04/24/2011 | Actual/360 | 263,222.52 | 0.00 | 151.32 | 0.00 | 263,071.20 |
| CERTS | 03/31/2011 | 03/01/2011-03/31/2011 | 30/360 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | | | | 263,222.52 | 0.00 | 151.32 | 0.00 | 263,071.20 |

PREPAYMENT INTEREST SHORTFALL AMOUNTS

BASIS RISK/NET WAC SHORTFALL AMOUNTS

| CLASS | PREPAYMENT INTEREST SHORTFALL AMOUNTS | | | | | BASIS RISK/NET WAC SHORTFALL AMOUNTS | | | | |
|-------------|---------------------------------------|---------------------|-------------------------------|------------|------------------|--------------------------------------|---------------------|-------------------------------|------------|------------------|
| | CURRENT PERIOD | PRIOR PERIOD UNPAID | PRIOR UNPAID ACCRUED INTEREST | TOTAL PAID | REMAINING UNPAID | CURRENT PERIOD | PRIOR PERIOD UNPAID | PRIOR UNPAID ACCRUED INTEREST | TOTAL PAID | REMAINING UNPAID |
| A-1 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | | | | | | | | | | |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

INDEX VALUE USED FOR THE CURRENT DISTRIBUTION : LIBOR - 1 MONTH 0.24950

For each Class of Certificates, the aggregate Interest Distribution Amount remaining unpaid is 0.00.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

COLLATERAL SUMMARY

| POOL/GROUP | MASTER SERVICER FEE AMOUNT | SUBSERVICER FEE AMOUNT | WEIGHTED AVERAGE GROSS RATE | WEIGHTED AVERAGE NET RATE | WEIGHTED AVERAGE REMAINING AMORTIZATION TERM | WEIGHTED AVERAGE MONTHS TO MATURITY | WEIGHTED AVERAGE REMAINING DRAW MONTHS | PERCENTAGE OF DELINQUENT LOANS | ADDITIONAL DRAW AMOUNTS |
|--------------|----------------------------|------------------------|-----------------------------|---------------------------|--|-------------------------------------|--|--------------------------------|-------------------------|
| POOL -161052 | 0.00 | 299,728.57 | 4.58979559 % | 3.97963091 % | 207.22 | 147.29 | 65.30 | 5.2989599 % | 734,435.58 |
| DEAL TOTALS | 0.00 | 299,728.57 | | | | | | 5.2989599 % | 734,435.58 |

| POOL/GROUP | BEGINNING OF PERIOD COUNT | AMOUNT | SCHEDULED PRINCIPAL COUNT | AMOUNT | CURTAILMENTS COUNT | AMOUNT | PAYOFFS COUNT | AMOUNT | MATURED LOANS COUNT | AMOUNT |
|---------------|---------------------------|----------------|---------------------------|------------|--------------------|--------------|---------------|--------------|---------------------|--------|
| POOL (161052) | 15,518 | 724,631,491.09 | N/A | 721,483.79 | N/A | 3,304,254.51 | 159 | 3,077,167.20 | 0 | N/A |
| DEAL TOTALS | 15,518 | 724,631,491.09 | N/A | 721,483.79 | N/A | 3,304,254.51 | 159 | 3,077,167.20 | 0 | N/A |

| POOL/GROUP | REPURCHASES COUNT | AMOUNT | LIQUIDATIONS COUNT | AMOUNT | LOSSES COUNT | AMOUNT | DRAW COUNT | AMOUNT | END OF PERIOD COUNT | AMOUNT |
|---------------|-------------------|--------|--------------------|--------------|--------------|-----------|------------|------------|---------------------|----------------|
| POOL (161052) | 0 | 0.00 | 85 | 5,217,159.44 | N/A | 35,677.64 | N/A | 734,435.58 | 15,274 | 713,010,184.09 |
| DEAL TOTALS | 0 | 0.00 | 85 | 5,217,159.44 | N/A | 35,677.64 | N/A | 734,435.58 | 15,274 | 713,010,184.09 |

GMACM Recovery Fee for the Current Period is 44,353.66

Total Curtailments for the deal are 3,304,254.51

The Loan Count at the Beginning of the preceding Collection Period was 15,670

POOL -161052 Net WAC Rate: 3.859631

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

DELINQUENCY SUMMARY

| CURRENT | | | DELINQUENCY | | | | | | | | | |
|---------------|--------|----------------|-------------|---------------|------------|--------------|-------------|--------------|--------------|--------------|--------------|--------------|
| | | | 30-59 DAYS | | 60-89 DAYS | | 90-119 DAYS | | 120-149 DAYS | | 150-179 DAYS | |
| POOL/GROUP | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 14,613 | 675,228,060.19 | 253 | 13,948,465.51 | 113 | 6,699,126.37 | 71 | 3,492,940.92 | 73 | 3,519,337.41 | 71 | 3,554,626.78 |
| DEAL TOTALS | 14,613 | 675,228,060.19 | 253 | 13,948,465.51 | 113 | 6,699,126.37 | 71 | 3,492,940.92 | 73 | 3,519,337.41 | 71 | 3,554,626.78 |

| 180+ DAYS | | | FORECLOSURE | | REO LOANS | | PAID OFF | | REPURCHASED | | LIQUIDATED | |
|---------------|-------|--------------|-------------|--------------|-----------|------------|----------|--------------|-------------|--------|------------|--------------|
| POOL/GROUP | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 61 | 4,733,800.37 | 17 | 1,574,122.58 | 2 | 259,703.96 | 159 | 3,077,167.20 | 0 | 0.00 | 85 | 5,217,159.44 |
| DEAL TOTALS | 61 | 4,733,800.37 | 17 | 1,574,122.58 | 2 | 259,703.96 | 159 | 3,077,167.20 | 0 | 0.00 | 85 | 5,217,159.44 |

Delinquency information appearing on this statement has been derived using the OTS method.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

COLLECTIONS SUMMARY

| | POOL (161052) | DEAL TOTALS |
|--------------------------------------|---------------|---------------|
| (1) INTEREST COLLECTIONS | 3,995,767.20 | 3,995,767.20 |
| (1a) LESS EXCLUDED INTEREST | 138,696.79 | 138,696.79 |
| (1b) =INCLUDED INTEREST COLLECTIONS | 3,857,070.41 | 3,857,070.41 |
| (2) PRINCIPAL COLLECTIONS | 7,430,555.82 | 7,430,555.82 |
| (2a) LESS EXCLUDED PRINCIPAL | 1,159,059.36 | 1,159,059.36 |
| (2b) =INCLUDED PRINCIPAL COLLECTIONS | 6,271,496.46 | 6,271,496.46 |
| (3) ADDITIONAL BALANCE | 0.00 | 0.00 |
| (4) NET PRINCIPAL COLLECTIONS | 6,271,496.46 | 6,271,496.46 |
| (5) ADJUSTMENT AMOUNT | 0.00 | 0.00 |
| (6) INSURED PAYMENT AMOUNT | 0.00 | 0.00 |
| (7) TOTAL COLLECTIONS AMOUNT | 10,128,566.87 | 10,128,566.87 |

ALLOCATION OF PAYMENTS

| | POOL (161052) | DEAL TOTALS |
|--|---------------|---------------|
| (1) TOTAL COLLECTIONS | 10,128,566.87 | 10,128,566.87 |
| (2) INTEREST DISTRIBUTION AMOUNT | 263,071.20 | 263,071.20 |
| (3) PRINCIPAL COLLECTION DISTRIBUTION AMOUNT | 6,271,330.46 | 6,271,330.46 |
| (4) LIQUIDATION LOSS DISTRIBUTION AMOUNT | 3,527,641.21 | 3,527,641.21 |
| (5) CREDIT ENHANCEMENT PREMIUM AMOUNT | 66,524.00 | 66,524.00 |
| (6) CREDIT ENHANCEMENT REIMBURSEMENT AMOUNT | 0.00 | 0.00 |
| (7) OVERCOLLATERALIZATION INCREASE AMOUNT | 0.00 | 0.00 |
| (8) CREDIT ENHANCEMENT - OTHER AMOUNTS OWED | 0.00 | 0.00 |
| (9) PREPAYMENT INTEREST SHORTFALL | 0.00 | 0.00 |
| (10) BASIS RISK/NET WAC SHORTFALL | 0.00 | 0.00 |
| (11) SERVICEMEMBERS CIVIL RELIEF ACT SHORTFALL | 0.00 | 0.00 |
| (12) REMAINING AMOUNT TO SB CERTIFICATES | 0.00 | 0.00 |

PREPAYMENT FEE SUMMARY

| | POOL (161052) | DEAL TOTALS |
|--|---------------|-------------|
| (1) PREPAYMENT FEE COLLECTED | 0.00 | 0.00 |
| (2) PREPAYMENT FEE PAID TO SB CERTIFICATES | 0.00 | 0.00 |

For each Group, if applicable, and at the Deal level, the Substitution Adjustment Amounts for the Collection Period are 0.00.

Excess Spread is 3,527,641.21

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

| LIQUIDATION LOSS SUMMARY | | | | |
|--------------------------------|--|--------------|----------------|--------------------|
| CURRENT PERIOD REALIZED LOSSES | DEEMED LIQUIDATIONS | CHARGE-OFFS | BANKRUPTCY | TOTAL LIQUIDATIONS |
| POOL (161052) | (1) LOSS COUNT | 0 | 85 | 0 |
| | (2) BEGINNING AGGREGATE ACTUAL BALANCE | 0.00 | 5,217,159.44 | 0.00 |
| | (3) REALIZED LOSS AMOUNT | 0.00 | 4,889,509.12 | 0.00 |
| DEAL TOTAL | (1) LOSS COUNT | 0 | 85 | 0 |
| | (2) BEGINNING AGGREGATE ACTUAL BALANCE | 0.00 | 5,217,159.44 | 0.00 |
| | (3) REALIZED LOSS AMOUNT | 0.00 | 4,889,509.12 | 0.00 |
| CUMULATIVE REALIZED LOSSES | DEEMED LIQUIDATIONS | CHARGE-OFFS | BANKRUPTCY | TOTAL LIQUIDATIONS |
| POOL (161052) | (1) LOSS COUNT | 0 | 1,489 | 0 |
| | (2) TOTAL REALIZED LOSS | 0.00 | 248,268,187.32 | 0.00 |
| DEAL TOTAL | (1) LOSS COUNT | 0 | 1,489 | 0 |
| | (2) TOTAL REALIZED LOSS | 0.00 | 248,268,187.32 | 0.00 |
| SUBSEQUENT RECOVERIES | CURRENT PERIOD | CUMULATIVE | | |
| POOL (161052) | (1) SUBSEQUENT RECOVERIES COUNT | 131 | 739 | |
| | (2) SUBSEQUENT PRINCIPAL RECOVERIES | 1,683,137.14 | 7,383,798.88 | |
| | (3) NET LOSS | 3,206,371.98 | 240,884,388.44 | |
| | (4) NET LOSS % | 0.333516 % | 25.055974 % | |
| DEAL TOTAL | (1) SUBSEQUENT RECOVERIES COUNT | 131 | 739 | |
| | (2) SUBSEQUENT PRINCIPAL RECOVERIES | 1,683,137.14 | 7,383,798.88 | |
| | (3) NET LOSS | 3,206,371.98 | 240,884,388.44 | |
| | (4) NET LOSS % | 0.333516 % | 25.055974 % | |

The Cumulative Total Realized Loss Percentages are as follows:
 POOL (161052) 25.824012 %
 DEAL TOTAL 25.824012 %

There were 0.00 losses caused by or resulting from an Extraordinary Event in the Collection Period, 0.00 total cumulatively.

The Cumulative Loan Count for Subsequent Recoveries and Realized Losses begins with the January 2010 Distribution.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

PERFORMANCE TRIGGER SUMMARY

| POOL/GROUP | TRIGGER TEST NAME | TRIGGER TEST DESCRIPTION | TRIGGER TEST RESULT |
|---------------|----------------------------|--|--------------------------------|
| POOL (161052) | Stepdown Date - Clause (x) | Payment Date \geq 10/25/2008 | Pass |
| POOL (161052) | Stepdown Date - Clause (y) | Pool Balance $<$ 50% of Cut-Off Balance | Fail |
| POOL (161052) | Stepdown Date | Later to occur of Clause (x) and Clause (y) | Stepdown Date has not occurred |
| POOL (161052) | Trigger Event (i) | Agg. Liq. Loss Amt $>$ 1.50% plus 1/6 of 0.50% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (ii) | Agg. Liq. Loss Amt $>$ 2.00% plus 1/12 of 0.60% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (iii) | Agg. Liq. Loss Amt $>$ 2.60% plus 1/12 of 1.00% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (iv) | Agg. Liq. Loss Amt $>$ 3.60% * Cut-off Date Balance | Trigger in effect |
| POOL (161052) | Trigger Event (v) | Rolling Three Month Delinquency Percentage \geq 3.50% | Trigger in effect |
| POOL (161052) | Trigger Event (vi) | Excess Spread $<$ 2.00% | Trigger in effect |

GMACM
HOME EQUITY LOAN TRUST 2006-HE1
RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
STATEMENT TO CERTIFICATEHOLDERS

OVERCOLLATERALIZATION SUMMARY

| | PRIOR REQUIRED OVERCOLLATERALIZATION AMOUNT | BEGINNING OVERCOLLATERALIZATION/ UNDERCOLLATERALIZATION AMOUNT | OVERCOLLATERALIZATION INCREASE AMOUNT | OVERCOLLATERALIZATION REDUCTION AMOUNT | ENDING OVERCOLLATERALIZATION/ UNDERCOLLATERALIZATION/ AMOUNT | CURRENT REQUIRED OVERCOLLATERALIZATION AMOUNT |
|------------------|---|---|---|--|---|---|
| GROUP I (161052) | 34,609,861.35 | 0.00 | 0.00 | 0.00 | 0.00 | 34,609,861.35 |
| DEAL TOTALS | 34,609,861.35 | 0.00 | 0.00 | 0.00 | 0.00 | 34,609,861.35 |

CREDIT ENHANCEMENT SUMMARY

| POOL/GROUP | CREDIT ENHANCER | PREVIOUS UNREIMBURSED CREDIT PREMIUM | INTEREST ON PREVIOUS UNREIMBURSED PREMIUM | CURRENT MONTH ENHANCEMENT PREMIUM DUE | CREDIT ENHANCEMENT PREMIUM AMOUNT PAID | CREDIT ENHANCEMENT UNREIMBURSED PREMIUM | CREDIT ENHANCEMENT DRAW AMOUNT | CREDIT ENHANCEMENT REIMBURSEMENT AMOUNT | CREDIT ENHANCEMENT UNREIMBURSED AMOUNT |
|---------------|----------------------------------|---|--|--|---|--|---|--|---|
| POOL (161052) | Financial Guaranty Insurance Com | 0.00 | 0.00 | 66,524.00 | 66,524.00 | 0.00 | 0.00 | 0.00 | 34,672,383.21 |
| DEAL TOTALS | | 0.00 | 0.00 | 66,524.00 | 66,524.00 | 0.00 | 0.00 | 0.00 | 34,672,383.21 |

EXCLUDED AMOUNTS SUMMARY

| POOL/GROUP | BEGINNING EXCLUDED AMOUNT | PRINCIPAL DRAWS | EXCLUDED PRINCIPAL PAYMENT | EXCLUDED LOSS AMOUNT | ENDING EXCLUDED AMOUNT |
|---------------|---------------------------------|--------------------|----------------------------------|----------------------------|------------------------------|
| POOL (161052) | 59,391,522.21 | 734,435.58 | 1,159,059.36 | 87,312.77 | 58,879,585.66 |
| DEAL TOTALS | 59,391,522.21 | 734,435.58 | 1,159,059.36 | 87,312.77 | 58,879,585.66 |

Per the deal documents, an insurance payment claim to Financial Guaranty Insurance Company has been submitted in the amount of 1,310,398.78

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

REPURCHASE SUMMARY

| POOL/GROUP | BREACH OF REPS AND WARRANTIES | | OPTIONAL REPURCHASE OF DEFAULTED LOANS | | SELLER SERVICER REPURCHASES | | TOTAL | |
|---------------|-------------------------------|--------|--|--------|-----------------------------|--------|-------|--------|
| | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| DEAL TOTALS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |

MISCELLANEOUS INFORMATION SUMMARY

| | CURRENT PERIOD SERVICE MEMBERS CIVIL RELIEF ACT INTEREST SHORTFALL | CURRENT PERIOD LOAN MODIFICATION RATE REDUCTION INTEREST SHORTFALL | CURRENT YEAR LIEN RELEASE LOAN COUNT | CURRENT YEAR LIEN RELEASE LOAN AMOUNT | CUMULATIVE LIEN RELEASE LOAN COUNT | CUMULATIVE LIEN RELEASE LOAN AMOUNT |
|---------------|--|--|--------------------------------------|---------------------------------------|------------------------------------|-------------------------------------|
| POOL (161052) | 151.32 | 0.00 | 0 | 0.00 | 3 | 0.00 |
| DEAL TOTALS | 151.32 | 0.00 | 0 | 0.00 | 3 | 0.00 |

| | LIEN RELEASE OUTSTANDING PRINCIPAL AMOUNT AS A PERCENTAGE OF POOL BALANCE | CURRENT PERIOD ADVANCES OUTSTANDING | CURRENT PERIOD ADVANCES REIMBURSED | |
|---------------|---|-------------------------------------|------------------------------------|------|
| POOL (161052) | 0.00000 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | 0.00000 | 0.00 | 0.00 | 0.00 |

Notes:
 The servicer may in its reasonable discretion make advances to pay off a first lien mortgage so that upon the servicer's foreclosure of the second mortgage, the property will be acquired free and clear of the first lien. When the sale of the acquired property is completed, such advances will be reimbursed from the sales proceeds.

There were no material modifications, extensions or waivers of the Home Loans during the Collection Period and none have become material over time.

There are no outstanding release agreements with respect to Unsecured Loans.

For each Group, if applicable, and at the Deal Level there have been 0 Current Year Capitalization Workouts in the amount of 0.00 and 0 Cumulative Capitalization Workouts in the amount of 0.00. For each Group, if applicable, and at the Deal Level the Cumulative Capitalization Workouts expressed as a percentage of the original Pool Balance is 0.000000%.

For each Group, if applicable, and at the Deal Level, there were 0 increases in Credit Limits for a total amount of 0.00.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

DISTRIBUTION SUMMARY

| CLASS | CUSIP | ORIGINAL FACE VALUE | PRINCIPAL BALANCE BEFORE DISTRIBUTION | CURRENT PASS-THROUGH RATE | PRINCIPAL DISTRIBUTION | INTEREST DISTRIBUTION | TOTAL DISTRIBUTION | *DEFERRED INTEREST | PRINCIPAL LOSS | ADDITIONAL BALANCE | REMAINING PRINCIPAL BALANCE |
|-------|-----------|------------------------|---|---------------------------------|---------------------------|--------------------------|-----------------------|-----------------------|-------------------|-----------------------|-----------------------------------|
| A-1 | 361856ER4 | 1274,156,000.00 | 654,130,598.42 | 0.42260 % | 7,094,780.12 | 230,200.04 | 7,324,980.16 | 0.00 | 2,745,795.22 | 0.00 | 644,290,023.08 |
| CERTS | | 0.00 | 0.00 | 0.00000 % | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | 1,274,156,000.00 | 654,130,598.42 | | 7,094,780.12 | 230,200.04 | 7,324,980.16 | 0.00 | 2,745,795.22 | 0.00 | 644,290,023.08 |

DISTRIBUTION FACTOR SUMMARY
 AMOUNTS PER \$25,000 UNIT

| CLASS | PRINCIPAL BALANCE BEFORE DISTRIBUTION | PRINCIPAL DISTRIBUTION | INTEREST DISTRIBUTION | ADDITIONAL BALANCE | TOTAL DISTRIBUTION | DEFERRED INTEREST | PRINCIPAL BALANCE AFTER DISTRIBUTION |
|-------|---|---------------------------|--------------------------|-----------------------|-----------------------|----------------------|--|
| A-1 | 12,834.586160 | 139.205484 | 4.516716 | 0.000000 | 143.722200 | 0.000000 | 12,641.505890 |

* DEFERRED INTEREST - INCLUDES NON-CASH ALLOCATIONS

DETERMINATION DATE 18-May-2011
 PAYMENT DATE 25-May-2011

RESIDENTIAL FUNDING COMPANY, LLC
 2255 NORTH ONTARIO STREET, SUITE 400
 BURBANK, CA 91504-2130
 (818) 260-1441
www.gmacrfc.com/investors/

The Percentage Interests for the Notes are as follows:

A-1 100.00 %

The percentage of the Remaining Principal Balance over the Original Face Values are as follows:

A-1 50.566024 % CERTS 0.000000 %

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

INTEREST DISTRIBUTION SUMMARY

| CLASS | RECORD DATE | ACCRUAL DATES | INTEREST ACCRUAL METHODOLOGY | ACCRUED CERTIFICATE INTEREST | PREPAYMENT INTEREST SHORTFALL ALLOCATED | SERVICEMEMBERS CIVIL RELIEF ACT SHORTFALL ALLOCATED | PRIOR PERIOD SHORTFALLS REPAID | CERTIFICATE INTEREST DISTRIBUTION AMOUNT |
|-------------|-------------|-----------------------|------------------------------|------------------------------|---|---|--------------------------------|--|
| A-1 | 05/24/2011 | 04/25/2011-05/24/2011 | Actual/360 | 230,362.99 | 0.00 | 162.95 | 0.00 | 230,200.04 |
| CERTS | 04/29/2011 | 04/01/2011-04/30/2011 | 30/360 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | | | | 230,362.99 | 0.00 | 162.95 | 0.00 | 230,200.04 |

PREPAYMENT INTEREST SHORTFALL AMOUNTS

BASIS RISK/NET WAC SHORTFALL AMOUNTS

| CLASS | PREPAYMENT INTEREST SHORTFALL AMOUNTS | | | | | BASIS RISK/NET WAC SHORTFALL AMOUNTS | | | | |
|-------------|---------------------------------------|---------------------|-------------------------------|------------|------------------|--------------------------------------|---------------------|-------------------------------|------------|------------------|
| | CURRENT PERIOD | PRIOR PERIOD UNPAID | PRIOR UNPAID ACCRUED INTEREST | TOTAL PAID | REMAINING UNPAID | CURRENT PERIOD | PRIOR PERIOD UNPAID | PRIOR UNPAID ACCRUED INTEREST | TOTAL PAID | REMAINING UNPAID |
| A-1 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | | | | | | | | | | |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

INDEX VALUE USED FOR THE CURRENT DISTRIBUTION : LIBOR - 1 MONTH 0.21260

For each Class of Certificates, the aggregate Interest Distribution Amount remaining unpaid is 0.00.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

COLLATERAL SUMMARY

| POOL/GROUP | MASTER SERVICER FEE AMOUNT | SUBSERVICER FEE AMOUNT | WEIGHTED AVERAGE GROSS RATE | WEIGHTED AVERAGE NET RATE | WEIGHTED AVERAGE REMAINING AMORTIZATION TERM | WEIGHTED AVERAGE MONTHS TO MATURITY | WEIGHTED AVERAGE REMAINING DRAW MONTHS | PERCENTAGE OF DELINQUENT LOANS | ADDITIONAL DRAW AMOUNTS |
|--------------|----------------------------|------------------------|-----------------------------|---------------------------|--|-------------------------------------|--|--------------------------------|-------------------------|
| POOL -161052 | 0.00 | 295,020.23 | 4.58081865 % | 3.97072812 % | 206.57 | 146.58 | 64.20 | 4.8156871 % | 993,665.27 |
| DEAL TOTALS | 0.00 | 295,020.23 | | | | | | 4.8156871 % | 993,665.27 |

| POOL/GROUP | BEGINNING OF PERIOD COUNT | PERIOD AMOUNT | SCHEDULED PRINCIPAL COUNT | PRINCIPAL AMOUNT | CURTAILMENTS COUNT | AMOUNT | PAYOFFS COUNT | AMOUNT | MATURED LOANS COUNT | AMOUNT |
|---------------|---------------------------|----------------|---------------------------|------------------|--------------------|--------------|---------------|--------------|---------------------|--------|
| POOL (161052) | 15,274 | 713,010,184.09 | N/A | 684,845.94 | N/A | 2,493,760.38 | 90 | 2,408,387.84 | 0 | N/A |
| DEAL TOTALS | 15,274 | 713,010,184.09 | N/A | 684,845.94 | N/A | 2,493,760.38 | 90 | 2,408,387.84 | 0 | N/A |

| POOL/GROUP | REPURCHASES COUNT | AMOUNT | LIQUIDATIONS COUNT | AMOUNT | LOSSES COUNT | AMOUNT | DRAW COUNT | AMOUNT | END OF PERIOD COUNT | AMOUNT |
|---------------|-------------------|--------|--------------------|--------------|--------------|----------|------------|------------|---------------------|----------------|
| POOL (161052) | 0 | 0.00 | 89 | 4,896,275.74 | N/A | 9,909.15 | N/A | 993,665.27 | 15,095 | 703,510,670.31 |
| DEAL TOTALS | 0 | 0.00 | 89 | 4,896,275.74 | N/A | 9,909.15 | N/A | 993,665.27 | 15,095 | 703,510,670.31 |

GMACM Recovery Fee for the Current Period is 48,365.16

Total Curtailments for the deal are 2,493,760.38

The Loan Count at the Beginning of the preceding Collection Period was 15,518

POOL -161052 Net WAC Rate: 3.850728

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

DELINQUENCY SUMMARY

| CURRENT | | | DELINQUENCY | | | | | | | | | |
|---------------|--------|----------------|-------------|---------------|------------|--------------|-------------|--------------|--------------|--------------|--------------|--------------|
| | | | 30-59 DAYS | | 60-89 DAYS | | 90-119 DAYS | | 120-149 DAYS | | 150-179 DAYS | |
| POOL/GROUP | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 14,505 | 669,631,797.68 | 222 | 13,020,505.94 | 118 | 6,371,569.31 | 69 | 3,795,033.21 | 59 | 2,922,487.20 | 50 | 2,139,720.46 |
| DEAL TOTALS | 14,505 | 669,631,797.68 | 222 | 13,020,505.94 | 118 | 6,371,569.31 | 69 | 3,795,033.21 | 59 | 2,922,487.20 | 50 | 2,139,720.46 |

| 180+ DAYS | | | FORECLOSURE | | REO LOANS | | PAID OFF | | REPURCHASED | | LIQUIDATED | |
|---------------|-------|--------------|-------------|--------------|-----------|------------|----------|--------------|-------------|--------|------------|--------------|
| POOL/GROUP | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 54 | 3,853,428.79 | 16 | 1,516,423.76 | 2 | 259,703.96 | 90 | 2,408,387.84 | 0 | 0.00 | 89 | 4,896,275.74 |
| DEAL TOTALS | 54 | 3,853,428.79 | 16 | 1,516,423.76 | 2 | 259,703.96 | 90 | 2,408,387.84 | 0 | 0.00 | 89 | 4,896,275.74 |

Delinquency information appearing on this statement has been derived using the OTS method.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

COLLECTIONS SUMMARY

| | POOL (161052) | DEAL TOTALS |
|--------------------------------------|---------------|--------------|
| (1) INTEREST COLLECTIONS | 2,426,222.94 | 2,426,222.94 |
| (1a) LESS EXCLUDED INTEREST | 146,007.86 | 146,007.86 |
| (1b) =INCLUDED INTEREST COLLECTIONS | 2,280,215.08 | 2,280,215.08 |
| (2) PRINCIPAL COLLECTIONS | 5,673,034.23 | 5,673,034.23 |
| (2a) LESS EXCLUDED PRINCIPAL | 562,856.09 | 562,856.09 |
| (2b) =INCLUDED PRINCIPAL COLLECTIONS | 5,110,178.14 | 5,110,178.14 |
| (3) ADDITIONAL BALANCE | 0.00 | 0.00 |
| (4) NET PRINCIPAL COLLECTIONS | 5,110,178.14 | 5,110,178.14 |
| (5) ADJUSTMENT AMOUNT | 0.00 | 0.00 |
| (6) INSURED PAYMENT AMOUNT | 0.00 | 0.00 |
| (7) TOTAL COLLECTIONS AMOUNT | 7,390,393.22 | 7,390,393.22 |

ALLOCATION OF PAYMENTS

| | POOL (161052) | DEAL TOTALS |
|--|---------------|--------------|
| (1) TOTAL COLLECTIONS | 7,390,393.22 | 7,390,393.22 |
| (2) INTEREST DISTRIBUTION AMOUNT | 230,200.04 | 230,200.04 |
| (3) PRINCIPAL COLLECTION DISTRIBUTION AMOUNT | 5,108,467.94 | 5,108,467.94 |
| (4) LIQUIDATION LOSS DISTRIBUTION AMOUNT | 1,986,312.18 | 1,986,312.18 |
| (5) CREDIT ENHANCEMENT PREMIUM AMOUNT | 65,413.06 | 65,413.06 |
| (6) CREDIT ENHANCEMENT REIMBURSEMENT AMOUNT | 0.00 | 0.00 |
| (7) OVERCOLLATERALIZATION INCREASE AMOUNT | 0.00 | 0.00 |
| (8) CREDIT ENHANCEMENT - OTHER AMOUNTS OWED | 0.00 | 0.00 |
| (9) PREPAYMENT INTEREST SHORTFALL | 0.00 | 0.00 |
| (10) BASIS RISK/NET WAC SHORTFALL | 0.00 | 0.00 |
| (11) SERVICEMEMBERS CIVIL RELIEF ACT SHORTFALL | 0.00 | 0.00 |
| (12) REMAINING AMOUNT TO SB CERTIFICATES | 0.00 | 0.00 |

PREPAYMENT FEE SUMMARY

| | POOL (161052) | DEAL TOTALS |
|--|---------------|-------------|
| (1) PREPAYMENT FEE COLLECTED | 0.00 | 0.00 |
| (2) PREPAYMENT FEE PAID TO SB CERTIFICATES | 0.00 | 0.00 |

For each Group, if applicable, and at the Deal level, the Substitution Adjustment Amounts for the Collection Period are 0.00.

Excess Spread is 1,986,312.18

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

LIQUIDATION LOSS SUMMARY

| CURRENT PERIOD REALIZED LOSSES | | DEEMED LIQUIDATIONS | CHARGE-OFFS | BANKRUPTCY | TOTAL LIQUIDATIONS |
|--------------------------------|--|---------------------|----------------|------------|--------------------|
| POOL (161052) | (1) LOSS COUNT | 0 | 89 | 0 | 89 |
| | (2) BEGINNING AGGREGATE ACTUAL BALANCE | 0.00 | 4,896,275.74 | 0.00 | 4,896,275.74 |
| | (3) REALIZED LOSS AMOUNT | 0.00 | 4,810,235.67 | 0.00 | 4,810,235.67 |
| DEAL TOTAL | (1) LOSS COUNT | 0 | 89 | 0 | 89 |
| | (2) BEGINNING AGGREGATE ACTUAL BALANCE | 0.00 | 4,896,275.74 | 0.00 | 4,896,275.74 |
| | (3) REALIZED LOSS AMOUNT | 0.00 | 4,810,235.67 | 0.00 | 4,810,235.67 |
| CUMULATIVE REALIZED LOSSES | | DEEMED LIQUIDATIONS | CHARGE-OFFS | BANKRUPTCY | TOTAL LIQUIDATIONS |
| POOL (161052) | (1) LOSS COUNT | 0 | 1,578 | 0 | 1,578 |
| | (2) TOTAL REALIZED LOSS | 0.00 | 253,078,422.99 | 0.00 | 253,078,422.99 |
| DEAL TOTAL | (1) LOSS COUNT | 0 | 1,578 | 0 | 1,578 |
| | (2) TOTAL REALIZED LOSS | 0.00 | 253,078,422.99 | 0.00 | 253,078,422.99 |
| SUBSEQUENT RECOVERIES | | CURRENT PERIOD | CUMULATIVE | | |
| POOL (161052) | (1) SUBSEQUENT RECOVERIES COUNT | 125 | 767 | | |
| | (2) SUBSEQUENT PRINCIPAL RECOVERIES | 97,071.25 | 7,480,870.13 | | |
| | (3) NET LOSS | 4,713,164.42 | 245,597,552.86 | | |
| | (4) NET LOSS % | 0.490247 % | 25.546222 % | | |
| DEAL TOTAL | (1) SUBSEQUENT RECOVERIES COUNT | 125 | 767 | | |
| | (2) SUBSEQUENT PRINCIPAL RECOVERIES | 97,071.25 | 7,480,870.13 | | |
| | (3) NET LOSS | 4,713,164.42 | 245,597,552.86 | | |
| | (4) NET LOSS % | 0.490247 % | 25.546222 % | | |

The Cumulative Total Realized Loss Percentages are as follows:
 POOL (161052) 26.324356 %
 DEAL TOTAL 26.324356 %

There were 0.00 losses caused by or resulting from an Extraordinary Event in the Collection Period, 0.00 total cumulatively.

The Cumulative Loan Count for Subsequent Recoveries and Realized Losses begins with the January 2010 Distribution.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

PERFORMANCE TRIGGER SUMMARY

| POOL/GROUP | TRIGGER TEST NAME | TRIGGER TEST DESCRIPTION | TRIGGER TEST RESULT |
|---------------|----------------------------|--|--------------------------------|
| POOL (161052) | Stepdown Date - Clause (x) | Payment Date \geq 10/25/2008 | Pass |
| POOL (161052) | Stepdown Date - Clause (y) | Pool Balance $<$ 50% of Cut-Off Balance | Fail |
| POOL (161052) | Stepdown Date | Later to occur of Clause (x) and Clause (y) | Stepdown Date has not occurred |
| POOL (161052) | Trigger Event (i) | Agg. Liq. Loss Amt $>$ 1.50% plus 1/6 of 0.50% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (ii) | Agg. Liq. Loss Amt $>$ 2.00% plus 1/12 of 0.60% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (iii) | Agg. Liq. Loss Amt $>$ 2.60% plus 1/12 of 1.00% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (iv) | Agg. Liq. Loss Amt $>$ 3.60% * Cut-off Date Balance | Trigger in effect |
| POOL (161052) | Trigger Event (v) | Rolling Three Month Delinquency Percentage \geq 3.50% | Trigger not in effect |
| POOL (161052) | Trigger Event (vi) | Excess Spread $<$ 2.00% | Trigger in effect |

GMACM
HOME EQUITY LOAN TRUST 2006-HE1
RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
STATEMENT TO CERTIFICATEHOLDERS

OVERCOLLATERALIZATION SUMMARY

| | PRIOR REQUIRED OVERCOLLATERALIZATION AMOUNT | BEGINNING OVERCOLLATERALIZATION/ UNDERCOLLATERALIZATION AMOUNT | OVERCOLLATERALIZATION INCREASE AMOUNT | OVERCOLLATERALIZATION REDUCTION AMOUNT | ENDING OVERCOLLATERALIZATION/ UNDERCOLLATERALIZATION AMOUNT | CURRENT REQUIRED OVERCOLLATERALIZATION AMOUNT |
|------------------|---|---|---|--|--|---|
| GROUP I (161052) | 34,609,861.35 | 0.00 | 0.00 | 0.00 | 0.00 | 34,609,861.35 |
| DEAL TOTALS | 34,609,861.35 | 0.00 | 0.00 | 0.00 | 0.00 | 34,609,861.35 |

CREDIT ENHANCEMENT SUMMARY

| POOL/GROUP | CREDIT ENHANCER | PREVIOUS UNREIMBURSED CREDIT PREMIUM | INTEREST ON PREVIOUS UNREIMBURSED PREMIUM | CURRENT MONTH ENHANCEMENT PREMIUM DUE | CREDIT ENHANCEMENT PREMIUM AMOUNT PAID | CREDIT ENHANCEMENT UNREIMBURSED PREMIUM | CREDIT ENHANCEMENT DRAW AMOUNT | CREDIT ENHANCEMENT REIMBURSEMENT AMOUNT | CREDIT ENHANCEMENT UNREIMBURSED AMOUNT |
|---------------|----------------------------------|---|--|--|---|--|---|--|---|
| POOL (161052) | Financial Guaranty Insurance Com | 0.00 | 0.00 | 65,413.06 | 65,413.06 | 0.00 | 0.00 | 0.00 | 34,766,287.58 |
| DEAL TOTALS | | 0.00 | 0.00 | 65,413.06 | 65,413.06 | 0.00 | 0.00 | 0.00 | 34,766,287.58 |

EXCLUDED AMOUNTS SUMMARY

| POOL/GROUP | BEGINNING EXCLUDED AMOUNT | PRINCIPAL DRAWS | EXCLUDED PRINCIPAL PAYMENT | EXCLUDED LOSS AMOUNT | ENDING EXCLUDED AMOUNT |
|---------------|---------------------------------|--------------------|----------------------------------|----------------------------|------------------------------|
| POOL (161052) | 58,879,585.66 | 993,665.27 | 562,856.09 | 89,747.62 | 59,220,647.22 |
| DEAL TOTALS | 58,879,585.66 | 993,665.27 | 562,856.09 | 89,747.62 | 59,220,647.22 |

Per the deal documents, an insurance payment claim to Financial Guaranty Insurance Company has been submitted in the amount of 2,745,795.22

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

REPURCHASE SUMMARY

| POOL/GROUP | BREACH OF REPS AND WARRANTIES | | OPTIONAL REPURCHASE OF DEFAULTED LOANS | | SELLER SERVICER REPURCHASES | | TOTAL | |
|---------------|-------------------------------|--------|--|--------|-----------------------------|--------|-------|--------|
| | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| DEAL TOTALS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |

MISCELLANEOUS INFORMATION SUMMARY

| | CURRENT PERIOD SERVICE MEMBERS CIVIL RELIEF ACT INTEREST SHORTFALL | CURRENT PERIOD LOAN MODIFICATION RATE REDUCTION INTEREST SHORTFALL | CURRENT YEAR LIEN RELEASE LOAN COUNT | CURRENT YEAR LIEN RELEASE LOAN AMOUNT | CUMULATIVE LIEN RELEASE LOAN COUNT | CUMULATIVE LIEN RELEASE LOAN AMOUNT |
|---------------|--|--|--------------------------------------|---------------------------------------|------------------------------------|-------------------------------------|
| POOL (161052) | 162.95 | 0.00 | 0 | 0.00 | 7 | 0.00 |
| DEAL TOTALS | 162.95 | 0.00 | 0 | 0.00 | 7 | 0.00 |

| | LIEN RELEASE OUTSTANDING PRINCIPAL AMOUNT AS A PERCENTAGE OF POOL BALANCE | CURRENT PERIOD ADVANCES OUTSTANDING | CURRENT PERIOD ADVANCES REIMBURSED | |
|---------------|---|-------------------------------------|------------------------------------|------|
| POOL (161052) | 0.00000 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | 0.00000 | 0.00 | 0.00 | 0.00 |

Notes:

The servicer may in its reasonable discretion make advances to pay off a first lien mortgage so that upon the servicer's foreclosure of the second mortgage, the property will be acquired free and clear of the first lien. When the sale of the acquired property is completed, such advances will be reimbursed from the sales proceeds.

There were no material modifications, extensions or waivers of the Home Loans during the Collection Period and none have become material over time.

There are no outstanding release agreements with respect to Unsecured Loans.

For each Group, if applicable, and at the Deal Level there have been 0 Current Year Capitalization Workouts in the amount of 0.00 and 0 Cumulative Capitalization Workouts in the amount of 0.00. For each Group, if applicable, and at the Deal Level the Cumulative Capitalization Workouts expressed as a percentage of the original Pool Balance is 0.000000%.

For each Group, if applicable, and at the Deal Level, there were 0 increases in Credit Limits for a total amount of 0.00.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

DISTRIBUTION SUMMARY

| CLASS | CUSIP | ORIGINAL FACE VALUE | PRINCIPAL BALANCE BEFORE DISTRIBUTION | CURRENT PASS-THROUGH RATE | PRINCIPAL DISTRIBUTION | INTEREST DISTRIBUTION | TOTAL DISTRIBUTION | *DEFERRED INTEREST | PRINCIPAL LOSS | ADDITIONAL BALANCE | REMAINING PRINCIPAL BALANCE |
|-------|-----------|------------------------|---|---------------------------------|---------------------------|--------------------------|-----------------------|-----------------------|-------------------|-----------------------|-----------------------------------|
| A-1 | 361856ER4 | 1274,156,000.00 | 644,290,023.08 | 0.40400 % | 7,374,808.93 | 238,444.47 | 7,613,253.40 | 0.00 | 886,267.32 | 0.00 | 636,028,946.83 |
| CERTS | | 0.00 | 0.00 | 0.00000 % | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | 1,274,156,000.00 | 644,290,023.08 | | 7,374,808.93 | 238,444.47 | 7,613,253.40 | 0.00 | 886,267.32 | 0.00 | 636,028,946.83 |

DISTRIBUTION FACTOR SUMMARY
 AMOUNTS PER \$25,000 UNIT

| CLASS | PRINCIPAL BALANCE BEFORE DISTRIBUTION | PRINCIPAL DISTRIBUTION | INTEREST DISTRIBUTION | ADDITIONAL BALANCE | TOTAL DISTRIBUTION | DEFERRED INTEREST | PRINCIPAL BALANCE AFTER DISTRIBUTION |
|-------|---|---------------------------|--------------------------|-----------------------|-----------------------|----------------------|--|
| A-1 | 12,641.505890 | 144.699882 | 4.678479 | 0.000000 | 149.378361 | 0.000000 | 12,479.416710 |

* DEFERRED INTEREST - INCLUDES NON-CASH ALLOCATIONS

DETERMINATION DATE 20-June-2011
 PAYMENT DATE 27-June-2011

RESIDENTIAL FUNDING COMPANY, LLC
 2255 NORTH ONTARIO STREET, SUITE 400
 BURBANK, CA 91504-2130
 (818) 260-1441
www.gmacrxfc.com/investors/

The Percentage Interests for the Notes are as follows:
 A-1 100.00 %

The percentage of the Remaining Principal Balance over the Original Face Values are as follows:
 A-1 49.917667 % CERTS 0.000000 %

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

INTEREST DISTRIBUTION SUMMARY

| CLASS | RECORD DATE | ACCRUAL DATES | INTEREST ACCRUAL METHODOLOGY | ACCRUED CERTIFICATE INTEREST | PREPAYMENT INTEREST SHORTFALL ALLOCATED | SERVICEMEMBERS CIVIL RELIEF ACT SHORTFALL ALLOCATED | PRIOR PERIOD SHORTFALLS REPAID | CERTIFICATE INTEREST DISTRIBUTION AMOUNT |
|-------------|-------------|-----------------------|------------------------------|------------------------------|---|---|--------------------------------|--|
| A-1 | 06/24/2011 | 05/25/2011-06/26/2011 | Actual/360 | 238,602.07 | 0.00 | 157.60 | 0.00 | 238,444.47 |
| CERTS | 05/31/2011 | 05/01/2011-05/31/2011 | 30/360 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | | | | 238,602.07 | 0.00 | 157.60 | 0.00 | 238,444.47 |

| PREPAYMENT INTEREST SHORTFALL AMOUNTS | | | | | | BASIS RISK/NET WAC SHORTFALL AMOUNTS | | | | |
|---------------------------------------|----------------|---------------------|-------------------------------|------------|------------------|--------------------------------------|---------------------|-------------------------------|------------|------------------|
| CLASS | CURRENT PERIOD | PRIOR PERIOD UNPAID | PRIOR UNPAID ACCRUED INTEREST | TOTAL PAID | REMAINING UNPAID | CURRENT PERIOD | PRIOR PERIOD UNPAID | PRIOR UNPAID ACCRUED INTEREST | TOTAL PAID | REMAINING UNPAID |
| A-1 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | | | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

INDEX VALUE USED FOR THE CURRENT DISTRIBUTION : LIBOR - 1 MONTH 0.19400

For each Class of Certificates, the aggregate Interest Distribution Amount remaining unpaid is 0.00.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

COLLATERAL SUMMARY

| POOL/GROUP | MASTER SERVICER FEE AMOUNT | SUBSERVICER FEE AMOUNT | WEIGHTED AVERAGE GROSS RATE | WEIGHTED AVERAGE NET RATE | WEIGHTED AVERAGE REMAINING AMORTIZATION TERM | WEIGHTED AVERAGE MONTHS TO MATURITY | WEIGHTED AVERAGE REMAINING DRAW MONTHS | PERCENTAGE OF DELINQUENT LOANS | ADDITIONAL DRAW AMOUNTS |
|--------------|----------------------------|------------------------|-----------------------------|---------------------------|--|-------------------------------------|--|--------------------------------|-------------------------|
| POOL -161052 | 0.00 | 291,873.26 | 4.57418776 % | 3.96428921 % | 206.35 | 145.57 | 63.14 | 5.0959378 % | 939,209.64 |
| DEAL TOTALS | 0.00 | 291,873.26 | | | | | | 5.0959378 % | 939,209.64 |

| POOL/GROUP | BEGINNING OF PERIOD COUNT | AMOUNT | SCHEDULED PRINCIPAL COUNT | AMOUNT | CURTAILMENTS COUNT | AMOUNT | PAYOFFS COUNT | AMOUNT | MATURED LOANS COUNT | AMOUNT |
|---------------|---------------------------|----------------|---------------------------|------------|--------------------|--------------|---------------|--------------|---------------------|--------|
| POOL (161052) | 15,095 | 703,510,670.31 | N/A | 670,111.57 | N/A | 3,937,052.16 | 104 | 2,717,248.37 | 0 | N/A |
| DEAL TOTALS | 15,095 | 703,510,670.31 | N/A | 670,111.57 | N/A | 3,937,052.16 | 104 | 2,717,248.37 | 0 | N/A |

| POOL/GROUP | REPURCHASES COUNT | AMOUNT | LIQUIDATIONS COUNT | AMOUNT | LOSSES COUNT | AMOUNT | DRAWN COUNT | AMOUNT | END OF PERIOD COUNT | AMOUNT |
|---------------|-------------------|--------|--------------------|--------------|--------------|-----------|-------------|------------|---------------------|----------------|
| POOL (161052) | 0 | 0.00 | 58 | 2,948,973.62 | N/A | 65,104.28 | N/A | 939,209.64 | 14,933 | 694,111,389.95 |
| DEAL TOTALS | 0 | 0.00 | 58 | 2,948,973.62 | N/A | 65,104.28 | N/A | 939,209.64 | 14,933 | 694,111,389.95 |

GMACM Recovery Fee for the Current Period is 22,184.21

Total Curtailments for the deal are 3,937,052.16

The Loan Count at the Beginning of the preceding Collection Period was 15,274

POOL -161052 Net WAC Rate: 3.844289

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

DELINQUENCY SUMMARY

| CURRENT | | | DELINQUENCY | | | | | | | | | |
|---------------|--------|----------------|-------------|---------------|------------|--------------|-------------|--------------|--------------|--------------|--------------|--------------|
| | | | 30-59 DAYS | | 60-89 DAYS | | 90-119 DAYS | | 120-149 DAYS | | 150-179 DAYS | |
| POOL/GROUP | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 14,307 | 658,739,905.50 | 261 | 13,595,140.81 | 106 | 6,393,623.10 | 80 | 3,921,103.01 | 56 | 3,515,505.50 | 48 | 2,451,570.56 |
| DEAL TOTALS | 14,307 | 658,739,905.50 | 261 | 13,595,140.81 | 106 | 6,393,623.10 | 80 | 3,921,103.01 | 56 | 3,515,505.50 | 48 | 2,451,570.56 |

| 180+ DAYS | | | FORECLOSURE | | REO LOANS | | PAID OFF | | REPURCHASED | | LIQUIDATED | |
|---------------|-------|--------------|-------------|--------------|-----------|------------|----------|--------------|-------------|--------|------------|--------------|
| POOL/GROUP | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 57 | 3,718,413.75 | 16 | 1,516,423.76 | 2 | 259,703.96 | 104 | 2,717,248.37 | 0 | 0.00 | 58 | 2,948,973.62 |
| DEAL TOTALS | 57 | 3,718,413.75 | 16 | 1,516,423.76 | 2 | 259,703.96 | 104 | 2,717,248.37 | 0 | 0.00 | 58 | 2,948,973.62 |

Delinquency information appearing on this statement has been derived using the OTS method.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

COLLECTIONS SUMMARY

| | POOL (161052) | DEAL TOTALS |
|--------------------------------------|---------------|--------------|
| (1) INTEREST COLLECTIONS | 2,284,620.11 | 2,284,620.11 |
| (1a) LESS EXCLUDED INTEREST | 142,341.83 | 142,341.83 |
| (1b) =INCLUDED INTEREST COLLECTIONS | 2,142,278.28 | 2,142,278.28 |
| (2) PRINCIPAL COLLECTIONS | 7,398,430.92 | 7,398,430.92 |
| (2a) LESS EXCLUDED PRINCIPAL | 1,863,026.80 | 1,863,026.80 |
| (2b) =INCLUDED PRINCIPAL COLLECTIONS | 5,535,404.12 | 5,535,404.12 |
| (3) ADDITIONAL BALANCE | 0.00 | 0.00 |
| (4) NET PRINCIPAL COLLECTIONS | 5,535,404.12 | 5,535,404.12 |
| (5) ADJUSTMENT AMOUNT | 0.00 | 0.00 |
| (6) INSURED PAYMENT AMOUNT | 0.00 | 0.00 |
| (7) TOTAL COLLECTIONS AMOUNT | 7,677,682.40 | 7,677,682.40 |

ALLOCATION OF PAYMENTS

| | POOL (161052) | DEAL TOTALS |
|--|---------------|--------------|
| (1) TOTAL COLLECTIONS | 7,677,682.40 | 7,677,682.40 |
| (2) INTEREST DISTRIBUTION AMOUNT | 238,444.47 | 238,444.47 |
| (3) PRINCIPAL COLLECTION DISTRIBUTION AMOUNT | 5,534,272.42 | 5,534,272.42 |
| (4) LIQUIDATION LOSS DISTRIBUTION AMOUNT | 1,840,536.51 | 1,840,536.51 |
| (5) CREDIT ENHANCEMENT PREMIUM AMOUNT | 64,429.00 | 64,429.00 |
| (6) CREDIT ENHANCEMENT REIMBURSEMENT AMOUNT | 0.00 | 0.00 |
| (7) OVERCOLLATERALIZATION INCREASE AMOUNT | 0.00 | 0.00 |
| (8) CREDIT ENHANCEMENT - OTHER AMOUNTS OWED | 0.00 | 0.00 |
| (9) PREPAYMENT INTEREST SHORTFALL | 0.00 | 0.00 |
| (10) BASIS RISK/NET WAC SHORTFALL | 0.00 | 0.00 |
| (11) SERVICEMEMBERS CIVIL RELIEF ACT SHORTFALL | 0.00 | 0.00 |
| (12) REMAINING AMOUNT TO SB CERTIFICATES | 0.00 | 0.00 |

PREPAYMENT FEE SUMMARY

| | POOL (161052) | DEAL TOTALS |
|--|---------------|-------------|
| (1) PREPAYMENT FEE COLLECTED | 0.00 | 0.00 |
| (2) PREPAYMENT FEE PAID TO SB CERTIFICATES | 0.00 | 0.00 |

For each Group, if applicable, and at the Deal level, the Substitution Adjustment Amounts for the Collection Period are 0.00.

Excess Spread is 1,840,536.51

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

| LIQUIDATION LOSS SUMMARY | | | | | |
|--------------------------------|--|---------------------|----------------|------------|--------------------|
| CURRENT PERIOD REALIZED LOSSES | | DEEMED LIQUIDATIONS | CHARGE-OFFS | BANKRUPTCY | TOTAL LIQUIDATIONS |
| POOL (161052) | (1) LOSS COUNT | 0 | 58 | 0 | 58 |
| | (2) BEGINNING AGGREGATE ACTUAL BALANCE | 0.00 | 2,948,973.62 | 0.00 | 2,948,973.62 |
| | (3) REALIZED LOSS AMOUNT | 0.00 | 2,874,954.80 | 0.00 | 2,874,954.80 |
| DEAL TOTAL | (1) LOSS COUNT | 0 | 58 | 0 | 58 |
| | (2) BEGINNING AGGREGATE ACTUAL BALANCE | 0.00 | 2,948,973.62 | 0.00 | 2,948,973.62 |
| | (3) REALIZED LOSS AMOUNT | 0.00 | 2,874,954.80 | 0.00 | 2,874,954.80 |
| CUMULATIVE REALIZED LOSSES | | DEEMED LIQUIDATIONS | CHARGE-OFFS | BANKRUPTCY | TOTAL LIQUIDATIONS |
| POOL (161052) | (1) LOSS COUNT | 0 | 1,636 | 0 | 1,636 |
| | (2) TOTAL REALIZED LOSS | 0.00 | 255,953,377.79 | 0.00 | 255,953,377.79 |
| DEAL TOTAL | (1) LOSS COUNT | 0 | 1,636 | 0 | 1,636 |
| | (2) TOTAL REALIZED LOSS | 0.00 | 255,953,377.79 | 0.00 | 255,953,377.79 |
| SUBSEQUENT RECOVERIES | | CURRENT PERIOD | CUMULATIVE | | |
| POOL (161052) | (1) SUBSEQUENT RECOVERIES COUNT | 132 | 805 | | |
| | (2) SUBSEQUENT PRINCIPAL RECOVERIES | 65,163.18 | 7,546,033.31 | | |
| | (3) NET LOSS | 2,809,791.62 | 248,407,344.48 | | |
| | (4) NET LOSS % | 0.292265 % | 25.838487 % | | |
| DEAL TOTAL | (1) SUBSEQUENT RECOVERIES COUNT | 132 | 805 | | |
| | (2) SUBSEQUENT PRINCIPAL RECOVERIES | 65,163.18 | 7,546,033.31 | | |
| | (3) NET LOSS | 2,809,791.62 | 248,407,344.48 | | |
| | (4) NET LOSS % | 0.292265 % | 25.838487 % | | |

The Cumulative Total Realized Loss Percentages are as follows:
 POOL (161052) 26.623399 %
 DEAL TOTAL 26.623399 %

There were 0.00 losses caused by or resulting from an Extraordinary Event in the Collection Period, 0.00 total cumulatively.

The Cumulative Loan Count for Subsequent Recoveries and Realized Losses begins with the January 2010 Distribution.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

PERFORMANCE TRIGGER SUMMARY

| POOL/GROUP | TRIGGER TEST NAME | TRIGGER TEST DESCRIPTION | TRIGGER TEST RESULT |
|---------------|----------------------------|--|----------------------------|
| POOL (161052) | Stepdown Date - Clause (x) | Payment Date \geq 10/25/2008 | Pass |
| POOL (161052) | Stepdown Date - Clause (y) | Pool Balance $<$ 50% of Cut-Off Balance | Pass |
| POOL (161052) | Stepdown Date | Later to occur of Clause (x) and Clause (y) | Stepdown Date has occurred |
| POOL (161052) | Trigger Event (i) | Agg. Liq. Loss Amt $>$ 1.50% plus 1/6 of 0.50% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (ii) | Agg. Liq. Loss Amt $>$ 2.00% plus 1/12 of 0.60% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (iii) | Agg. Liq. Loss Amt $>$ 2.60% plus 1/12 of 1.00% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (iv) | Agg. Liq. Loss Amt $>$ 3.60% * Cut-off Date Balance | Trigger in effect |
| POOL (161052) | Trigger Event (v) | Rolling Three Month Delinquency Percentage \geq 3.50% | Trigger not in effect |
| POOL (161052) | Trigger Event (vi) | Excess Spread $<$ 2.00% | Trigger in effect |

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

OVERCOLLATERALIZATION SUMMARY

| | PRIOR REQUIRED OVERCOLLATERALIZATION AMOUNT | BEGINNING OVERCOLLATERALIZATION/ UNDERCOLLATERALIZATION AMOUNT | OVERCOLLATERALIZATION INCREASE AMOUNT | OVERCOLLATERALIZATION REDUCTION AMOUNT | ENDING OVERCOLLATERALIZATION/ UNDERCOLLATERALIZATION/ AMOUNT | CURRENT REQUIRED OVERCOLLATERALIZATION AMOUNT |
|------------------|---|---|---|--|---|---|
| GROUP I (161052) | 34,609,861.35 | 0.00 | 0.00 | 0.00 | 0.00 | 34,609,861.35 |
| DEAL TOTALS | 34,609,861.35 | 0.00 | 0.00 | 0.00 | 0.00 | 34,609,861.35 |

CREDIT ENHANCEMENT SUMMARY

| POOL/GROUP | CREDIT ENHANCER | PREVIOUS UNREIMBURSED CREDIT PREMIUM | INTEREST ON PREVIOUS UNREIMBURSED PREMIUM | CURRENT MONTH ENHANCEMENT PREMIUM DUE | CREDIT ENHANCEMENT PREMIUM AMOUNT PAID | CREDIT ENHANCEMENT UNREIMBURSED PREMIUM | CREDIT ENHANCEMENT DRAW AMOUNT | CREDIT ENHANCEMENT REIMBURSEMENT AMOUNT | CREDIT ENHANCEMENT UNREIMBURSED AMOUNT |
|---------------|----------------------------------|---|--|--|---|--|---|--|---|
| POOL (161052) | Financial Guaranty Insurance Com | 0.00 | 0.00 | 64,429.00 | 64,429.00 | 0.00 | 0.00 | 0.00 | 34,869,862.15 |
| DEAL TOTALS | | 0.00 | 0.00 | 64,429.00 | 64,429.00 | 0.00 | 0.00 | 0.00 | 34,869,862.15 |

EXCLUDED AMOUNTS SUMMARY

| POOL/GROUP | BEGINNING EXCLUDED AMOUNT | PRINCIPAL DRAWS | EXCLUDED PRINCIPAL PAYMENT | EXCLUDED LOSS AMOUNT | ENDING EXCLUDED AMOUNT |
|---------------|---------------------------------|--------------------|----------------------------------|----------------------------|------------------------------|
| POOL (161052) | 59,220,647.22 | 939,209.64 | 1,863,026.80 | 214,386.95 | 58,082,443.11 |
| DEAL TOTALS | 59,220,647.22 | 939,209.64 | 1,863,026.80 | 214,386.95 | 58,082,443.11 |

Per the deal documents, an insurance payment claim to Financial Guaranty Insurance Company has been submitted in the amount of 886,267.32

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

REPURCHASE SUMMARY

| POOL/GROUP | BREACH OF REPS AND WARRANTIES | | OPTIONAL REPURCHASE OF DEFAULTED LOANS | | SELLER SERVICER REPURCHASES | | TOTAL | |
|---------------|-------------------------------|--------|--|--------|-----------------------------|--------|-------|--------|
| | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| DEAL TOTALS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |

MISCELLANEOUS INFORMATION SUMMARY

| | CURRENT PERIOD SERVICE MEMBERS CIVIL RELIEF ACT INTEREST SHORTFALL | CURRENT PERIOD LOAN MODIFICATION RATE REDUCTION INTEREST SHORTFALL | CURRENT YEAR LIEN RELEASE LOAN COUNT | CURRENT YEAR LIEN RELEASE LOAN AMOUNT | CUMULATIVE LIEN RELEASE LOAN COUNT | CUMULATIVE LIEN RELEASE LOAN AMOUNT |
|---------------|--|--|--------------------------------------|---------------------------------------|------------------------------------|-------------------------------------|
| POOL (161052) | 157.60 | 0.00 | 0 | 0.00 | 9 | 0.00 |
| DEAL TOTALS | 157.60 | 0.00 | 0 | 0.00 | 9 | 0.00 |

| | LIEN RELEASE OUTSTANDING PRINCIPAL AMOUNT AS A PERCENTAGE OF POOL BALANCE | CURRENT PERIOD ADVANCES OUTSTANDING | CURRENT PERIOD ADVANCES REIMBURSED | |
|---------------|---|-------------------------------------|------------------------------------|------|
| POOL (161052) | 0.00000 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | 0.00000 | 0.00 | 0.00 | 0.00 |

Notes:
 The servicer may in its reasonable discretion make advances to pay off a first lien mortgage so that upon the servicer's foreclosure of the second mortgage, the property will be acquired free and clear of the first lien. When the sale of the acquired property is completed, such advances will be reimbursed from the sales proceeds.

There were no material modifications, extensions or waivers of the Home Loans during the Collection Period and none have become material over time.

There are no outstanding release agreements with respect to Unsecured Loans.

For each Group, if applicable, and at the Deal Level there have been 0 Current Year Capitalization Workouts in the amount of 0.00 and 0 Cumulative Capitalization Workouts in the amount of 0.00. For each Group, if applicable, and at the Deal Level the Cumulative Capitalization Workouts expressed as a percentage of the original Pool Balance is 0.000000%.

For each Group, if applicable, and at the Deal Level, there were 0 increases in Credit Limits for a total amount of 0.00.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

DISTRIBUTION SUMMARY

| CLASS | CUSIP | ORIGINAL FACE VALUE | PRINCIPAL BALANCE BEFORE DISTRIBUTION | CURRENT PASS-THROUGH RATE | PRINCIPAL DISTRIBUTION | INTEREST DISTRIBUTION | TOTAL DISTRIBUTION | *DEFERRED INTEREST | PRINCIPAL LOSS | ADDITIONAL BALANCE | REMAINING PRINCIPAL BALANCE |
|-------|-----------|------------------------|---|---------------------------------|---------------------------|--------------------------|-----------------------|-----------------------|-------------------|-----------------------|-----------------------------------|
| A-1 | 361856ER4 | 1274,156,000.00 | 636,028,946.83 | 0.39580 % | 7,316,600.77 | 195,668.28 | 7,512,269.05 | 0.00 | 736,707.40 | 0.00 | 627,975,638.66 |
| CERTS | | 0.00 | 0.00 | 0.00000 % | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | 1,274,156,000.00 | 636,028,946.83 | | 7,316,600.77 | 195,668.28 | 7,512,269.05 | 0.00 | 736,707.40 | | 627,975,638.66 |
| | | | | | | | | | | 0.00 | 627,975,638.66 |

DISTRIBUTION FACTOR SUMMARY
 AMOUNTS PER \$25,000 UNIT

| CLASS | PRINCIPAL BALANCE BEFORE DISTRIBUTION | PRINCIPAL DISTRIBUTION | INTEREST DISTRIBUTION | ADDITIONAL BALANCE | TOTAL DISTRIBUTION | DEFERRED INTEREST | PRINCIPAL BALANCE AFTER DISTRIBUTION |
|-------|---|---------------------------|--------------------------|-----------------------|-----------------------|----------------------|--|
| A-1 | 12,479.416710 | 143.557790 | 3.839174 | 0.000000 | 147.396964 | 0.000000 | 12,321.404100 |

* DEFERRED INTEREST - INCLUDES NON-CASH ALLOCATIONS

DETERMINATION DATE 18-July-2011
 PAYMENT DATE 25-July-2011

RESIDENTIAL FUNDING COMPANY, LLC
 2255 NORTH ONTARIO STREET, SUITE 400
 BURBANK, CA 91504-2130
 (818) 260-1441
www.gmacrfc.com/investors/

The Percentage Interests for the Notes are as follows:

A-1 100.00 %

The percentage of the Remaining Principal Balance over the Original Face Values are as follows:

A-1 49.285616 % CERTS 0.000000 %

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

INTEREST DISTRIBUTION SUMMARY

| CLASS | RECORD DATE | ACCRUAL DATES | INTEREST ACCRUAL METHODOLOGY | ACCRUED CERTIFICATE INTEREST | PREPAYMENT INTEREST SHORTFALL ALLOCATED | SERVICEMEMBERS CIVIL RELIEF ACT SHORTFALL ALLOCATED | PRIOR PERIOD SHORTFALLS REPAID | CERTIFICATE INTEREST DISTRIBUTION AMOUNT |
|-------------|-------------|-----------------------|------------------------------|------------------------------|---|---|--------------------------------|--|
| A-1 | 07/22/2011 | 06/27/2011-07/24/2011 | Actual/360 | 195,797.98 | 0.00 | 129.70 | 0.00 | 195,668.28 |
| CERTS | 06/30/2011 | 06/01/2011-06/30/2011 | 30/360 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | | | | 195,797.98 | 0.00 | 129.70 | 0.00 | 195,668.28 |

PREPAYMENT INTEREST SHORTFALL AMOUNTS

BASIS RISK/NET WAC SHORTFALL AMOUNTS

| CLASS | PREPAYMENT INTEREST SHORTFALL AMOUNTS | | | | | BASIS RISK/NET WAC SHORTFALL AMOUNTS | | | | |
|-------------|---------------------------------------|---------------------|-------------------------------|------------|------------------|--------------------------------------|---------------------|-------------------------------|------------|------------------|
| | CURRENT PERIOD | PRIOR PERIOD UNPAID | PRIOR UNPAID ACCRUED INTEREST | TOTAL PAID | REMAINING UNPAID | CURRENT PERIOD | PRIOR PERIOD UNPAID | PRIOR UNPAID ACCRUED INTEREST | TOTAL PAID | REMAINING UNPAID |
| A-1 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | | | | | | | | | | |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

INDEX VALUE USED FOR THE CURRENT DISTRIBUTION : LIBOR - 1 MONTH 0.18580

For each Class of Certificates, the aggregate Interest Distribution Amount remaining unpaid is 0.00.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

COLLATERAL SUMMARY

| POOL/GROUP | MASTER SERVICER FEE AMOUNT | SUBSERVICER FEE AMOUNT | WEIGHTED AVERAGE GROSS RATE | WEIGHTED AVERAGE NET RATE | WEIGHTED AVERAGE REMAINING AMORTIZATION TERM | WEIGHTED AVERAGE MONTHS TO MATURITY | WEIGHTED AVERAGE REMAINING DRAW MONTHS | PERCENTAGE OF DELINQUENT LOANS | ADDITIONAL DRAW AMOUNTS |
|--------------|----------------------------|------------------------|-----------------------------|---------------------------|--|-------------------------------------|--|--------------------------------|-------------------------|
| POOL -161052 | 0.00 | 287,976.87 | 4.56899071 % | 3.95903217 % | 205.60 | 144.62 | 62.14 | 5.0463166 % | 1,269,474.17 |
| DEAL TOTALS | 0.00 | 287,976.87 | | | | | | 5.0463166 % | 1,269,474.17 |

| POOL/GROUP | BEGINNING OF PERIOD COUNT | AMOUNT | SCHEDULED PRINCIPAL COUNT | AMOUNT | CURTAILMENTS COUNT | AMOUNT | PAYOFFS COUNT | AMOUNT | MATURED LOANS COUNT | AMOUNT |
|---------------|---------------------------|----------------|---------------------------|------------|--------------------|--------------|---------------|--------------|---------------------|--------|
| POOL (161052) | 14,933 | 694,111,389.95 | N/A | 649,280.02 | N/A | 2,864,354.45 | 108 | 2,347,699.96 | 0 | N/A |
| DEAL TOTALS | 14,933 | 694,111,389.95 | N/A | 649,280.02 | N/A | 2,864,354.45 | 108 | 2,347,699.96 | 0 | N/A |

| POOL/GROUP | REPURCHASES COUNT | AMOUNT | LIQUIDATIONS COUNT | AMOUNT | LOSSES COUNT | AMOUNT | DRAWS COUNT | AMOUNT | END OF PERIOD COUNT | AMOUNT |
|---------------|-------------------|--------|--------------------|--------------|--------------|-----------|-------------|--------------|---------------------|----------------|
| POOL (161052) | 0 | 0.00 | 55 | 3,101,167.42 | N/A | 30,631.10 | N/A | 1,269,474.17 | 14,770 | 686,387,731.17 |
| DEAL TOTALS | 0 | 0.00 | 55 | 3,101,167.42 | N/A | 30,631.10 | N/A | 1,269,474.17 | 14,770 | 686,387,731.17 |

GMACM Recovery Fee for the Current Period is 51,876.25

Total Curtailments for the deal are 2,864,354.45

The Loan Count at the Beginning of the preceding Collection Period was 15,095

POOL -161052 Net WAC Rate: 3.839032

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

DELINQUENCY SUMMARY

| CURRENT | | | DELINQUENCY | | | | | | | | | |
|---------------|--------|----------------|-------------|---------------|------------|--------------|-------------|--------------|--------------|--------------|--------------|--------------|
| | | | 30-59 DAYS | | 60-89 DAYS | | 90-119 DAYS | | 120-149 DAYS | | 150-179 DAYS | |
| POOL/GROUP | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 14,147 | 651,750,433.35 | 232 | 11,910,094.13 | 133 | 7,018,295.57 | 67 | 3,808,554.43 | 65 | 3,293,466.77 | 47 | 2,780,865.31 |
| DEAL TOTALS | 14,147 | 651,750,433.35 | 232 | 11,910,094.13 | 133 | 7,018,295.57 | 67 | 3,808,554.43 | 65 | 3,293,466.77 | 47 | 2,780,865.31 |

| 180+ DAYS | | | FORECLOSURE | | REO LOANS | | PAID OFF | | REPURCHASED | | LIQUIDATED | |
|---------------|-------|--------------|-------------|--------------|-----------|-----------|----------|--------------|-------------|--------|------------|--------------|
| POOL/GROUP | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 62 | 4,158,054.96 | 16 | 1,607,879.08 | 1 | 60,087.57 | 108 | 2,347,699.96 | 0 | 0.00 | 55 | 3,101,167.42 |
| DEAL TOTALS | 62 | 4,158,054.96 | 16 | 1,607,879.08 | 1 | 60,087.57 | 108 | 2,347,699.96 | 0 | 0.00 | 55 | 3,101,167.42 |

Delinquency information appearing on this statement has been derived using the OTS method.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

COLLECTIONS SUMMARY

| | POOL (161052) | DEAL TOTALS |
|--------------------------------------|---------------|--------------|
| (1) INTEREST COLLECTIONS | 2,330,413.27 | 2,330,413.27 |
| (1a) LESS EXCLUDED INTEREST | 144,339.09 | 144,339.09 |
| (1b) =INCLUDED INTEREST COLLECTIONS | 2,186,074.18 | 2,186,074.18 |
| (2) PRINCIPAL COLLECTIONS | 6,115,068.62 | 6,115,068.62 |
| (2a) LESS EXCLUDED PRINCIPAL | 725,270.86 | 725,270.86 |
| (2b) =INCLUDED PRINCIPAL COLLECTIONS | 5,389,797.76 | 5,389,797.76 |
| (3) ADDITIONAL BALANCE | 0.00 | 0.00 |
| (4) NET PRINCIPAL COLLECTIONS | 5,389,797.76 | 5,389,797.76 |
| (5) ADJUSTMENT AMOUNT | 0.00 | 0.00 |
| (6) INSURED PAYMENT AMOUNT | 0.00 | 0.00 |
| (7) TOTAL COLLECTIONS AMOUNT | 7,575,871.94 | 7,575,871.94 |

ALLOCATION OF PAYMENTS

| | POOL (161052) | DEAL TOTALS |
|--|---------------|--------------|
| (1) TOTAL COLLECTIONS | 7,575,871.94 | 7,575,871.94 |
| (2) INTEREST DISTRIBUTION AMOUNT | 195,668.28 | 195,668.28 |
| (3) PRINCIPAL COLLECTION DISTRIBUTION AMOUNT | 5,389,408.93 | 5,389,408.93 |
| (4) LIQUIDATION LOSS DISTRIBUTION AMOUNT | 1,927,191.84 | 1,927,191.84 |
| (5) CREDIT ENHANCEMENT PREMIUM AMOUNT | 63,602.89 | 63,602.89 |
| (6) CREDIT ENHANCEMENT REIMBURSEMENT AMOUNT | 0.00 | 0.00 |
| (7) OVERCOLLATERALIZATION INCREASE AMOUNT | 0.00 | 0.00 |
| (8) CREDIT ENHANCEMENT - OTHER AMOUNTS OWED | 0.00 | 0.00 |
| (9) PREPAYMENT INTEREST SHORTFALL | 0.00 | 0.00 |
| (10) BASIS RISK/NET WAC SHORTFALL | 0.00 | 0.00 |
| (11) SERVICEMEMBERS CIVIL RELIEF ACT SHORTFALL | 0.00 | 0.00 |
| (12) REMAINING AMOUNT TO SB CERTIFICATES | 0.00 | 0.00 |

PREPAYMENT FEE SUMMARY

| | POOL (161052) | DEAL TOTALS |
|--|---------------|-------------|
| (1) PREPAYMENT FEE COLLECTED | 0.00 | 0.00 |
| (2) PREPAYMENT FEE PAID TO SB CERTIFICATES | 0.00 | 0.00 |

For each Group, if applicable, and at the Deal level, the Substitution Adjustment Amounts for the Collection Period are 0.00.

Excess Spread is 1,927,191.84

GMACM
HOME EQUITY LOAN TRUST 2006-HE1
RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
STATEMENT TO CERTIFICATEHOLDERS

| LIQUIDATION LOSS SUMMARY | | | | | |
|--------------------------------|--|---------------------|----------------|------------|--------------------|
| CURRENT PERIOD REALIZED LOSSES | | DEEMED LIQUIDATIONS | CHARGE-OFFS | BANKRUPTCY | TOTAL LIQUIDATIONS |
| POOL (161052) | (1) LOSS COUNT | 0 | 55 | 0 | 55 |
| | (2) BEGINNING AGGREGATE ACTUAL BALANCE | 0.00 | 3,101,167.42 | 0.00 | 3,101,167.42 |
| | (3) REALIZED LOSS AMOUNT | 0.00 | 2,847,433.23 | 0.00 | 2,847,433.23 |
| DEAL TOTAL | (1) LOSS COUNT | 0 | 55 | 0 | 55 |
| | (2) BEGINNING AGGREGATE ACTUAL BALANCE | 0.00 | 3,101,167.42 | 0.00 | 3,101,167.42 |
| | (3) REALIZED LOSS AMOUNT | 0.00 | 2,847,433.23 | 0.00 | 2,847,433.23 |
| CUMULATIVE REALIZED LOSSES | | DEEMED LIQUIDATIONS | CHARGE-OFFS | BANKRUPTCY | TOTAL LIQUIDATIONS |
| POOL (161052) | (1) LOSS COUNT | 0 | 1,691 | 0 | 1,691 |
| | (2) TOTAL REALIZED LOSS | 0.00 | 258,800,811.02 | 0.00 | 258,800,811.02 |
| DEAL TOTAL | (1) LOSS COUNT | 0 | 1,691 | 0 | 1,691 |
| | (2) TOTAL REALIZED LOSS | 0.00 | 258,800,811.02 | 0.00 | 258,800,811.02 |
| SUBSEQUENT RECOVERIES | | CURRENT PERIOD | CUMULATIVE | | |
| POOL (161052) | (1) SUBSEQUENT RECOVERIES COUNT | 113 | 819 | | |
| | (2) SUBSEQUENT PRINCIPAL RECOVERIES | 96,299.98 | 7,642,333.29 | | |
| | (3) NET LOSS | 2,751,133.25 | 251,158,477.73 | | |
| | (4) NET LOSS % | 0.286164 % | 26.124650 % | | |
| DEAL TOTAL | (1) SUBSEQUENT RECOVERIES COUNT | 113 | 819 | | |
| | (2) SUBSEQUENT PRINCIPAL RECOVERIES | 96,299.98 | 7,642,333.29 | | |
| | (3) NET LOSS | 2,751,133.25 | 251,158,477.73 | | |
| | (4) NET LOSS % | 0.286164 % | 26.124650 % | | |

The Cumulative Total Realized Loss Percentages are as follows:
POOL (161052) 26.919580 %
DEAL TOTAL 26.919580 %

There were 0.00 losses caused by or resulting from an Extraordinary Event in the Collection Period, 0.00 total cumulatively.

The Cumulative Loan Count for Subsequent Recoveries and Realized Losses begins with the January 2010 Distribution.

GMACM
HOME EQUITY LOAN TRUST 2006-HE1
RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
STATEMENT TO CERTIFICATEHOLDERS

PERFORMANCE TRIGGER SUMMARY

| POOL/GROUP | TRIGGER TEST NAME | TRIGGER TEST DESCRIPTION | TRIGGER TEST RESULT |
|---------------|----------------------------|--|----------------------------|
| POOL (161052) | Stepdown Date - Clause (x) | Payment Date \geq 10/25/2008 | Pass |
| POOL (161052) | Stepdown Date - Clause (y) | Pool Balance $<$ 50% of Cut-Off Balance | Pass |
| POOL (161052) | Stepdown Date | Later to occur of Clause (x) and Clause (y) | Stepdown Date has occurred |
| POOL (161052) | Trigger Event (i) | Agg. Liq. Loss Amt $>$ 1.50% plus 1/6 of 0.50% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (ii) | Agg. Liq. Loss Amt $>$ 2.00% plus 1/12 of 0.60% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (iii) | Agg. Liq. Loss Amt $>$ 2.60% plus 1/12 of 1.00% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (iv) | Agg. Liq. Loss Amt $>$ 3.60% * Cut-off Date Balance | Trigger in effect |
| POOL (161052) | Trigger Event (v) | Rolling Three Month Delinquency Percentage \geq 3.50% | Trigger not in effect |
| POOL (161052) | Trigger Event (vi) | Excess Spread $<$ 2.00% | Trigger in effect |

GMACM
HOME EQUITY LOAN TRUST 2006-HE1
RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
STATEMENT TO CERTIFICATEHOLDERS

OVERCOLLATERALIZATION SUMMARY

| | PRIOR REQUIRED OVERCOLLATERALIZATION AMOUNT | BEGINNING OVERCOLLATERALIZATION/ UNDERCOLLATERALIZATION AMOUNT | OVERCOLLATERALIZATION INCREASE AMOUNT | OVERCOLLATERALIZATION REDUCTION AMOUNT | ENDING OVERCOLLATERALIZATION/ UNDERCOLLATERALIZATION AMOUNT | CURRENT REQUIRED OVERCOLLATERALIZATION AMOUNT |
|------------------|---|---|---|--|--|---|
| GROUP I (161052) | 34,609,861.35 | 0.00 | 0.00 | 0.00 | 0.00 | 34,609,861.35 |
| DEAL TOTALS | 34,609,861.35 | 0.00 | 0.00 | 0.00 | 0.00 | 34,609,861.35 |

CREDIT ENHANCEMENT SUMMARY

| POOL/GROUP | CREDIT ENHANCER | PREVIOUS UNREIMBURSED CREDIT PREMIUM | INTEREST ON PREVIOUS UNREIMBURSED PREMIUM | CURRENT MONTH ENHANCEMENT PREMIUM DUE | CREDIT ENHANCEMENT PREMIUM AMOUNT PAID | CREDIT ENHANCEMENT UNREIMBURSED PREMIUM | CREDIT ENHANCEMENT DRAW AMOUNT | CREDIT ENHANCEMENT REIMBURSEMENT AMOUNT | CREDIT ENHANCEMENT UNREIMBURSED AMOUNT |
|---------------|----------------------------------|---|--|--|---|--|---|--|---|
| POOL (161052) | Financial Guaranty Insurance Com | 0.00 | 0.00 | 63,602.89 | 63,602.89 | 0.00 | 0.00 | 0.00 | 34,958,005.41 |
| DEAL TOTALS | | 0.00 | 0.00 | 63,602.89 | 63,602.89 | 0.00 | 0.00 | 0.00 | 34,958,005.41 |

EXCLUDED AMOUNTS SUMMARY

| POOL/GROUP | BEGINNING EXCLUDED AMOUNT | PRINCIPAL DRAWS | EXCLUDED PRINCIPAL PAYMENT | EXCLUDED LOSS AMOUNT | ENDING EXCLUDED AMOUNT |
|---------------|---------------------------------|--------------------|----------------------------------|----------------------------|------------------------------|
| POOL (161052) | 58,082,443.11 | 1,269,474.17 | 725,270.86 | 214,553.92 | 58,412,092.50 |
| DEAL TOTALS | 58,082,443.11 | 1,269,474.17 | 725,270.86 | 214,553.92 | 58,412,092.50 |

Per the deal documents, an insurance payment claim to Financial Guaranty Insurance Company has been submitted in the amount of 736,707.40

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

REPURCHASE SUMMARY

| POOL/GROUP | BREACH OF REPS AND WARRANTIES | | OPTIONAL REPURCHASE OF DEFAULTED LOANS | | SELLER SERVICER REPURCHASES | | TOTAL | |
|---------------|-------------------------------|--------|--|--------|-----------------------------|--------|-------|--------|
| | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| DEAL TOTALS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |

MISCELLANEOUS INFORMATION SUMMARY

| | CURRENT PERIOD SERVICE MEMBERS CIVIL RELIEF ACT INTEREST SHORTFALL | CURRENT PERIOD LOAN MODIFICATION RATE REDUCTION INTEREST SHORTFALL | CURRENT YEAR LIEN RELEASE LOAN COUNT | CURRENT YEAR LIEN RELEASE LOAN AMOUNT | CUMULATIVE LIEN RELEASE LOAN COUNT | CUMULATIVE LIEN RELEASE LOAN AMOUNT |
|---------------|--|--|--------------------------------------|---------------------------------------|------------------------------------|-------------------------------------|
| POOL (161052) | 129.70 | 0.00 | 0 | 0.00 | 11 | 0.00 |
| DEAL TOTALS | 129.70 | 0.00 | 0 | 0.00 | 11 | 0.00 |

| | LIEN RELEASE OUTSTANDING PRINCIPAL AMOUNT AS A PERCENTAGE OF POOL BALANCE | CURRENT PERIOD ADVANCES OUTSTANDING | CURRENT PERIOD ADVANCES REIMBURSED | |
|---------------|---|-------------------------------------|------------------------------------|------|
| POOL (161052) | 0.00000 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | 0.00000 | 0.00 | 0.00 | 0.00 |

Notes:

The servicer may in its reasonable discretion make advances to pay off a first lien mortgage so that upon the servicer's foreclosure of the second mortgage, the property will be acquired free and clear of the first lien. When the sale of the acquired property is completed, such advances will be reimbursed from the sales proceeds.

There were no material modifications, extensions or waivers of the Home Loans during the Collection Period and none have become material over time.

There are no outstanding release agreements with respect to Unsecured Loans.

For each Group, if applicable, and at the Deal Level there have been 0 Current Year Capitalization Workouts in the amount of 0.00 and 0 Cumulative Capitalization Workouts in the amount of 0.00. For each Group, if applicable, and at the Deal Level the Cumulative Capitalization Workouts expressed as a percentage of the original Pool Balance is 0.000000%.

For each Group, if applicable, and at the Deal Level, there were 0 increases in Credit Limits for a total amount of 0.00.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

DISTRIBUTION SUMMARY

| CLASS | CUSIP | ORIGINAL FACE VALUE | PRINCIPAL BALANCE BEFORE DISTRIBUTION | CURRENT PASS-THROUGH RATE | PRINCIPAL DISTRIBUTION | INTEREST DISTRIBUTION | TOTAL DISTRIBUTION | *DEFERRED INTEREST | PRINCIPAL LOSS | ADDITIONAL BALANCE | REMAINING PRINCIPAL BALANCE |
|--------------|-----------|-------------------------|---|---------------------------------|---------------------------|--------------------------|-----------------------|-----------------------|----------------------|-----------------------|-----------------------------------|
| A-1 CERTS | 361856ER4 | 1274,156,000.00 0.00 | 627,975,638.66 0.00 | 0.39725 % 0.00000 % | 6,083,682.11 0.00 | 214,690.56 0.00 | 6,298,372.67 0.00 | 0.00 0.00 | 1,175,772.96 0.00 | 0.00 0.00 | 620,716,183.59 0.00 |
| | | 1,274,156,000.00 | 627,975,638.66 | | 6,083,682.11 | 214,690.56 | 6,298,372.67 | 0.00 | 1,175,772.96 | 0.00 | 620,716,183.59 |

DISTRIBUTION FACTOR SUMMARY
 AMOUNTS PER \$25,000 UNIT

| CLASS | PRINCIPAL BALANCE BEFORE DISTRIBUTION | PRINCIPAL DISTRIBUTION | INTEREST DISTRIBUTION | ADDITIONAL BALANCE | TOTAL DISTRIBUTION | DEFERRED INTEREST | PRINCIPAL BALANCE AFTER DISTRIBUTION | * DEFERRED INTEREST - INCLUDES NON-CASH ALLOCATIONS | |
|-------|---|---------------------------|--------------------------|-----------------------|-----------------------|----------------------|--|--|----------------|
| A-1 | 12,321.404100 | 119.366901 | 4.212407 | 0.000000 | 123.579308 | 0.000000 | 12,178.967560 | DETERMINATION DATE | 18-August-2011 |
| | | | | | | | | PAYMENT DATE | 25-August-2011 |
| | | | | | | | | RESIDENTIAL FUNDING COMPANY, LLC 2255 NORTH ONTARIO STREET, SUITE 400 BURBANK, CA 91504-2130 (818) 260-1441 www.gmacrfc.com/investors/ | |

The Percentage Interests for the Notes are as follows:
 A-1 100.00 %

The percentage of the Remaining Principal Balance over the Original Face Values are as follows:
 A-1 48.715870 % CERTS 0.000000 %

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

INTEREST DISTRIBUTION SUMMARY

| CLASS | RECORD DATE | ACCRUAL DATES | INTEREST ACCRUAL METHODOLOGY | ACCRUED CERTIFICATE INTEREST | PREPAYMENT INTEREST SHORTFALL ALLOCATED | SERVICEMEMBERS CIVIL RELIEF ACT SHORTFALL ALLOCATED | PRIOR PERIOD SHORTFALLS REPAID | CERTIFICATE INTEREST DISTRIBUTION AMOUNT |
|-------------|-------------|-----------------------|------------------------------|------------------------------|---|---|--------------------------------|--|
| A-1 | 08/24/2011 | 07/25/2011-08/24/2011 | Actual/360 | 214,815.64 | 0.00 | 125.08 | 0.00 | 214,690.56 |
| CERTS | 07/29/2011 | 07/01/2011-07/31/2011 | 30/360 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | | | | 214,815.64 | 0.00 | 125.08 | 0.00 | 214,690.56 |

PREPAYMENT INTEREST SHORTFALL AMOUNTS

BASIS RISK/NET WAC SHORTFALL AMOUNTS

| CLASS | PREPAYMENT INTEREST SHORTFALL AMOUNTS | | | | | BASIS RISK/NET WAC SHORTFALL AMOUNTS | | | | |
|-------------|---------------------------------------|---------------------|-------------------------------|------------|------------------|--------------------------------------|---------------------|-------------------------------|------------|------------------|
| | CURRENT PERIOD | PRIOR PERIOD UNPAID | PRIOR UNPAID ACCRUED INTEREST | TOTAL PAID | REMAINING UNPAID | CURRENT PERIOD | PRIOR PERIOD UNPAID | PRIOR UNPAID ACCRUED INTEREST | TOTAL PAID | REMAINING UNPAID |
| A-1 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | | | | | | | | | | |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

INDEX VALUE USED FOR THE CURRENT DISTRIBUTION : LIBOR - 1 MONTH 0.18725

For each Class of Certificates, the aggregate Interest Distribution Amount remaining unpaid is 0.00.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

COLLATERAL SUMMARY

| POOL/GROUP | MASTER SERVICER FEE AMOUNT | SUBSERVICER FEE AMOUNT | WEIGHTED AVERAGE GROSS RATE | WEIGHTED AVERAGE NET RATE | WEIGHTED AVERAGE REMAINING AMORTIZATION TERM | WEIGHTED AVERAGE MONTHS TO MATURITY | WEIGHTED AVERAGE REMAINING DRAW MONTHS | PERCENTAGE OF DELINQUENT LOANS | ADDITIONAL DRAW AMOUNTS |
|--------------|----------------------------|------------------------|-----------------------------|---------------------------|--|-------------------------------------|--|--------------------------------|-------------------------|
| POOL -161052 | 0.00 | 284,595.74 | 4.55867815 % | 3.94889024 % | 205.04 | 143.75 | 61.06 | 5.3027541 % | 870,599.96 |
| DEAL TOTALS | 0.00 | 284,595.74 | | | | | | 5.3027541 % | 870,599.96 |

| POOL/GROUP | BEGINNING OF PERIOD COUNT | AMOUNT | SCHEDULED PRINCIPAL COUNT | AMOUNT | CURTAILMENTS COUNT | AMOUNT | PAYOFFS COUNT | AMOUNT | MATURED LOANS COUNT | AMOUNT |
|---------------|---------------------------|----------------|---------------------------|------------|--------------------|--------------|---------------|--------------|---------------------|--------|
| POOL (161052) | 14,770 | 686,387,731.17 | N/A | 645,097.91 | N/A | 1,926,647.20 | 87 | 2,345,004.41 | 0 | N/A |
| DEAL TOTALS | 14,770 | 686,387,731.17 | N/A | 645,097.91 | N/A | 1,926,647.20 | 87 | 2,345,004.41 | 0 | N/A |

| POOL/GROUP | REPURCHASES COUNT | AMOUNT | LIQUIDATIONS COUNT | AMOUNT | LOSSES COUNT | AMOUNT | DRAW COUNT | AMOUNT | END OF PERIOD COUNT | AMOUNT |
|---------------|-------------------|--------|--------------------|--------------|--------------|-----------|------------|------------|---------------------|----------------|
| POOL (161052) | 0 | 0.00 | 64 | 3,292,179.22 | N/A | 30,760.01 | N/A | 870,599.96 | 14,619 | 679,018,642.38 |
| DEAL TOTALS | 0 | 0.00 | 64 | 3,292,179.22 | N/A | 30,760.01 | N/A | 870,599.96 | 14,619 | 679,018,642.38 |

GMACM Recovery Fee for the Current Period is 127,256.21

Total Curtailments for the deal are 1,926,647.20

The Loan Count at the Beginning of the preceding Collection Period was 14,933

POOL -161052 Net WAC Rate: 3.828890

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

DELINQUENCY SUMMARY

| CURRENT | | | DELINQUENCY | | | | | | | | | |
|---------------|--------|----------------|-------------|---------------|------------|--------------|-------------|--------------|--------------|--------------|--------------|--------------|
| | | | 30-59 DAYS | | 60-89 DAYS | | 90-119 DAYS | | 120-149 DAYS | | 150-179 DAYS | |
| POOL/GROUP | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 13,984 | 643,011,953.66 | 235 | 12,929,406.16 | 112 | 5,558,659.93 | 105 | 5,673,144.88 | 56 | 3,004,195.68 | 49 | 2,711,878.85 |
| DEAL TOTALS | 13,984 | 643,011,953.66 | 235 | 12,929,406.16 | 112 | 5,558,659.93 | 105 | 5,673,144.88 | 56 | 3,004,195.68 | 49 | 2,711,878.85 |

| 180+ DAYS | | | FORECLOSURE | | REO LOANS | | PAID OFF | | REPURCHASED | | LIQUIDATED | |
|---------------|-------|--------------|-------------|--------------|-----------|-----------|----------|--------------|-------------|--------|------------|--------------|
| POOL/GROUP | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 60 | 4,506,630.74 | 17 | 1,562,684.91 | 1 | 60,087.57 | 87 | 2,345,004.41 | 0 | 0.00 | 64 | 3,292,179.22 |
| DEAL TOTALS | 60 | 4,506,630.74 | 17 | 1,562,684.91 | 1 | 60,087.57 | 87 | 2,345,004.41 | 0 | 0.00 | 64 | 3,292,179.22 |

Delinquency information appearing on this statement has been derived using the OTS method.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

COLLECTIONS SUMMARY

| | POOL (161052) | DEAL TOTALS |
|--------------------------------------|---------------|--------------|
| (1) INTEREST COLLECTIONS | 2,394,463.13 | 2,394,463.13 |
| (1a) LESS EXCLUDED INTEREST | 139,299.59 | 139,299.59 |
| (1b) =INCLUDED INTEREST COLLECTIONS | 2,255,163.54 | 2,255,163.54 |
| (2) PRINCIPAL COLLECTIONS | 5,059,764.79 | 5,059,764.79 |
| (2a) LESS EXCLUDED PRINCIPAL | 953,758.10 | 953,758.10 |
| (2b) =INCLUDED PRINCIPAL COLLECTIONS | 4,106,006.69 | 4,106,006.69 |
| (3) ADDITIONAL BALANCE | 0.00 | 0.00 |
| (4) NET PRINCIPAL COLLECTIONS | 4,106,006.69 | 4,106,006.69 |
| (5) ADJUSTMENT AMOUNT | 0.00 | 0.00 |
| (6) INSURED PAYMENT AMOUNT | 0.00 | 0.00 |
| (7) TOTAL COLLECTIONS AMOUNT | 6,361,170.23 | 6,361,170.23 |

ALLOCATION OF PAYMENTS

| | POOL (161052) | DEAL TOTALS |
|--|---------------|--------------|
| (1) TOTAL COLLECTIONS | 6,361,170.23 | 6,361,170.23 |
| (2) INTEREST DISTRIBUTION AMOUNT | 214,690.56 | 214,690.56 |
| (3) PRINCIPAL COLLECTION DISTRIBUTION AMOUNT | 4,102,432.23 | 4,102,432.23 |
| (4) LIQUIDATION LOSS DISTRIBUTION AMOUNT | 1,981,249.88 | 1,981,249.88 |
| (5) CREDIT ENHANCEMENT PREMIUM AMOUNT | 62,797.56 | 62,797.56 |
| (6) CREDIT ENHANCEMENT REIMBURSEMENT AMOUNT | 0.00 | 0.00 |
| (7) OVERCOLLATERALIZATION INCREASE AMOUNT | 0.00 | 0.00 |
| (8) CREDIT ENHANCEMENT - OTHER AMOUNTS OWED | 0.00 | 0.00 |
| (9) PREPAYMENT INTEREST SHORTFALL | 0.00 | 0.00 |
| (10) BASIS RISK/NET WAC SHORTFALL | 0.00 | 0.00 |
| (11) SERVICEMEMBERS CIVIL RELIEF ACT SHORTFALL | 0.00 | 0.00 |
| (12) REMAINING AMOUNT TO SB CERTIFICATES | 0.00 | 0.00 |

PREPAYMENT FEE SUMMARY

| | POOL (161052) | DEAL TOTALS |
|--|---------------|-------------|
| (1) PREPAYMENT FEE COLLECTED | 0.00 | 0.00 |
| (2) PREPAYMENT FEE PAID TO SB CERTIFICATES | 0.00 | 0.00 |

For each Group, if applicable, and at the Deal level, the Substitution Adjustment Amounts for the Collection Period are 0.00.

Excess Spread is 1,981,249.88

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

| LIQUIDATION LOSS SUMMARY | | | | | |
|--------------------------------|--|---------------------|----------------|------------|--------------------|
| CURRENT PERIOD REALIZED LOSSES | | DEEMED LIQUIDATIONS | CHARGE-OFFS | BANKRUPTCY | TOTAL LIQUIDATIONS |
| POOL (161052) | (1) LOSS COUNT | 0 | 64 | 0 | 64 |
| | (2) BEGINNING AGGREGATE ACTUAL BALANCE | 0.00 | 3,292,179.22 | 0.00 | 3,292,179.22 |
| | (3) REALIZED LOSS AMOUNT | 0.00 | 3,149,163.95 | 0.00 | 3,149,163.95 |
| DEAL TOTAL | (1) LOSS COUNT | 0 | 64 | 0 | 64 |
| | (2) BEGINNING AGGREGATE ACTUAL BALANCE | 0.00 | 3,292,179.22 | 0.00 | 3,292,179.22 |
| | (3) REALIZED LOSS AMOUNT | 0.00 | 3,149,163.95 | 0.00 | 3,149,163.95 |
| CUMULATIVE REALIZED LOSSES | | DEEMED LIQUIDATIONS | CHARGE-OFFS | BANKRUPTCY | TOTAL LIQUIDATIONS |
| POOL (161052) | (1) LOSS COUNT | 0 | 1,754 | 0 | 1,754 |
| | (2) TOTAL REALIZED LOSS | 0.00 | 261,949,974.97 | 0.00 | 261,949,974.97 |
| DEAL TOTAL | (1) LOSS COUNT | 0 | 1,754 | 0 | 1,754 |
| | (2) TOTAL REALIZED LOSS | 0.00 | 261,949,974.97 | 0.00 | 261,949,974.97 |
| SUBSEQUENT RECOVERIES | | CURRENT PERIOD | CUMULATIVE | | |
| POOL (161052) | (1) SUBSEQUENT RECOVERIES COUNT | 198 | 908 | | |
| | (2) SUBSEQUENT PRINCIPAL RECOVERIES | 236,996.33 | 7,879,329.62 | | |
| | (3) NET LOSS | 2,912,167.62 | 254,070,645.35 | | |
| | (4) NET LOSS % | 0.302914 % | 26.427564 % | | |
| DEAL TOTAL | (1) SUBSEQUENT RECOVERIES COUNT | 198 | 908 | | |
| | (2) SUBSEQUENT PRINCIPAL RECOVERIES | 236,996.33 | 7,879,329.62 | | |
| | (3) NET LOSS | 2,912,167.62 | 254,070,645.35 | | |
| | (4) NET LOSS % | 0.302914 % | 26.427564 % | | |

The Cumulative Total Realized Loss Percentages are as follows:
 POOL (161052) 27.247145 %
 DEAL TOTAL 27.247145 %

There were 0.00 losses caused by or resulting from an Extraordinary Event in the Collection Period, 0.00 total cumulatively.

The Cumulative Loan Count for Subsequent Recoveries and Realized Losses begins with the January 2010 Distribution.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

PERFORMANCE TRIGGER SUMMARY

| POOL/GROUP | TRIGGER TEST NAME | TRIGGER TEST DESCRIPTION | TRIGGER TEST RESULT |
|---------------|----------------------------|--|----------------------------|
| POOL (161052) | Stepdown Date - Clause (x) | Payment Date \geq 10/25/2008 | Pass |
| POOL (161052) | Stepdown Date - Clause (y) | Pool Balance $<$ 50% of Cut-Off Balance | Pass |
| POOL (161052) | Stepdown Date | Later to occur of Clause (x) and Clause (y) | Stepdown Date has occurred |
| POOL (161052) | Trigger Event (i) | Agg. Liq. Loss Amt $>$ 1.50% plus 1/6 of 0.50% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (ii) | Agg. Liq. Loss Amt $>$ 2.00% plus 1/12 of 0.60% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (iii) | Agg. Liq. Loss Amt $>$ 2.60% plus 1/12 of 1.00% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (iv) | Agg. Liq. Loss Amt $>$ 3.60% * Cut-off Date Balance | Trigger in effect |
| POOL (161052) | Trigger Event (v) | Rolling Three Month Delinquency Percentage \geq 3.50% | Trigger not in effect |
| POOL (161052) | Trigger Event (vi) | Excess Spread $<$ 2.00% | Trigger in effect |

GMAC
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

OVERCOLLATERALIZATION SUMMARY

| | PRIOR REQUIRED OVERCOLLATERALIZATION AMOUNT | BEGINNING OVERCOLLATERALIZATION/ UNDERCOLLATERALIZATION AMOUNT | OVERCOLLATERALIZATION INCREASE AMOUNT | OVERCOLLATERALIZATION REDUCTION AMOUNT | ENDING OVERCOLLATERALIZATION/ UNDERCOLLATERALIZATION AMOUNT | CURRENT REQUIRED OVERCOLLATERALIZATION AMOUNT |
|------------------|---|---|---|--|--|---|
| GROUP I (161052) | 34,609,861.35 | 0.00 | 0.00 | 0.00 | 0.00 | 34,609,861.35 |
| DEAL TOTALS | 34,609,861.35 | 0.00 | 0.00 | 0.00 | 0.00 | 34,609,861.35 |

CREDIT ENHANCEMENT SUMMARY

| POOL/GROUP | CREDIT ENHANCER | PREVIOUS UNREIMBURSED CREDIT PREMIUM | INTEREST ON PREVIOUS UNREIMBURSED PREMIUM | CURRENT MONTH ENHANCEMENT PREMIUM DUE | CREDIT ENHANCEMENT PREMIUM AMOUNT PAID | CREDIT ENHANCEMENT UNREIMBURSED PREMIUM | CREDIT ENHANCEMENT DRAW AMOUNT | CREDIT ENHANCEMENT REIMBURSEMENT AMOUNT | CREDIT ENHANCEMENT UNREIMBURSED AMOUNT |
|---------------|----------------------------------|---|--|--|---|--|---|--|---|
| POOL (161052) | Financial Guaranty Insurance Com | 0.00 | 0.00 | 62,797.56 | 62,797.56 | 0.00 | 0.00 | 0.00 | 35,055,839.27 |
| DEAL TOTALS | | 0.00 | 0.00 | 62,797.56 | 62,797.56 | 0.00 | 0.00 | 0.00 | 35,055,839.27 |

EXCLUDED AMOUNTS SUMMARY

| POOL/GROUP | BEGINNING EXCLUDED AMOUNT | PRINCIPAL DRAWS | EXCLUDED PRINCIPAL PAYMENT | EXCLUDED LOSS AMOUNT | ENDING EXCLUDED AMOUNT |
|---------------|---------------------------------|--------------------|----------------------------------|----------------------------|------------------------------|
| POOL (161052) | 58,412,092.50 | 870,599.96 | 953,758.10 | 26,475.58 | 58,302,458.78 |
| DEAL TOTALS | 58,412,092.50 | 870,599.96 | 953,758.10 | 26,475.58 | 58,302,458.78 |

Per the deal documents, an insurance payment claim to Financial Guaranty Insurance Company has been submitted in the amount of 1,175,772.96

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

REPURCHASE SUMMARY

| POOL/GROUP | BREACH OF REPS AND WARRANTIES | | OPTIONAL REPURCHASE OF DEFAULTED LOANS | | SELLER SERVICER REPURCHASES | | TOTAL | |
|---------------|-------------------------------|--------|--|--------|-----------------------------|--------|-------|--------|
| | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| DEAL TOTALS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |

MISCELLANEOUS INFORMATION SUMMARY

| | CURRENT PERIOD SERVICE MEMBERS CIVIL RELIEF ACT INTEREST SHORTFALL | CURRENT PERIOD LOAN MODIFICATION RATE REDUCTION INTEREST SHORTFALL | CURRENT YEAR LIEN RELEASE LOAN COUNT | CURRENT YEAR LIEN RELEASE LOAN AMOUNT | CUMULATIVE LIEN RELEASE LOAN COUNT | CUMULATIVE LIEN RELEASE LOAN AMOUNT |
|---------------|--|--|--------------------------------------|---------------------------------------|------------------------------------|-------------------------------------|
| POOL (161052) | 125.08 | 0.00 | 0 | 0.00 | 11 | 0.00 |
| DEAL TOTALS | 125.08 | 0.00 | 0 | 0.00 | 11 | 0.00 |

| | LIEN RELEASE OUTSTANDING PRINCIPAL AMOUNT AS A PERCENTAGE OF POOL BALANCE | CURRENT PERIOD ADVANCES OUTSTANDING | CURRENT PERIOD ADVANCES REIMBURSED | |
|---------------|---|-------------------------------------|------------------------------------|------|
| POOL (161052) | 0.00000 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | 0.00000 | 0.00 | 0.00 | 0.00 |

Notes:
 The servicer may in its reasonable discretion make advances to pay off a first lien mortgage so that upon the servicer's foreclosure of the second mortgage, the property will be acquired free and clear of the first lien. When the sale of the acquired property is completed, such advances will be reimbursed from the sales proceeds.

There were no material modifications, extensions or waivers of the Home Loans during the Collection Period and none have become material over time.

There are no outstanding release agreements with respect to Unsecured Loans.

For each Group, if applicable, and at the Deal Level there have been 0 Current Year Capitalization Workouts in the amount of 0.00 and 0 Cumulative Capitalization Workouts in the amount of 0.00. For each Group, if applicable, and at the Deal Level the Cumulative Capitalization Workouts expressed as a percentage of the original Pool Balance is 0.000000%.

For each Group, if applicable, and at the Deal Level, there were 0 increases in Credit Limits for a total amount of 0.00.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

DISTRIBUTION SUMMARY

| CLASS | CUSIP | ORIGINAL FACE VALUE | PRINCIPAL BALANCE BEFORE DISTRIBUTION | CURRENT PASS-THROUGH RATE | PRINCIPAL DISTRIBUTION | INTEREST DISTRIBUTION | TOTAL DISTRIBUTION | *DEFERRED INTEREST | PRINCIPAL LOSS | ADDITIONAL BALANCE | REMAINING PRINCIPAL BALANCE |
|-------|-----------|------------------------|---|---------------------------------|---------------------------|--------------------------|-----------------------|-----------------------|-------------------|-----------------------|-----------------------------------|
| A-1 | 361856ER4 | 1274,156,000.00 | 620,716,183.59 | 0.42839 % | 5,850,738.73 | 236,100.27 | 6,086,839.00 | 0.00 | 1,042,187.29 | 0.00 | 613,823,257.57 |
| CERTS | | 0.00 | 0.00 | 0.00000 % | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | 1,274,156,000.00 | 620,716,183.59 | | 5,850,738.73 | 236,100.27 | 6,086,839.00 | 0.00 | 1,042,187.29 | 0.00 | 613,823,257.57 |

DISTRIBUTION FACTOR SUMMARY
 AMOUNTS PER \$25,000 UNIT

| CLASS | PRINCIPAL BALANCE BEFORE DISTRIBUTION | PRINCIPAL DISTRIBUTION | INTEREST DISTRIBUTION | ADDITIONAL BALANCE | TOTAL DISTRIBUTION | DEFERRED INTEREST | PRINCIPAL BALANCE AFTER DISTRIBUTION |
|-------|---|---------------------------|--------------------------|-----------------------|-----------------------|----------------------|--|
| A-1 | 12,178.967560 | 114.796358 | 4.632484 | 0.000000 | 119.428842 | 0.000000 | 12,043.722620 |

* DEFERRED INTEREST - INCLUDES NON-CASH ALLOCATIONS

DETERMINATION DATE 19-September-2011
 PAYMENT DATE 26-September-2011

RESIDENTIAL FUNDING COMPANY, LLC
 2255 NORTH ONTARIO STREET, SUITE 400
 BURBANK, CA 91504-2130
 (818) 260-1441
www.gmacrfc.com/investors/

The Percentage Interests for the Notes are as follows:

A-1 100.00 %

The percentage of the Remaining Principal Balance over the Original Face Values are as follows:

A-1 48.174890 % CERTS 0.000000 %

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

| INTEREST DISTRIBUTION SUMMARY | | | | | | | | |
|-------------------------------|-------------|-----------------------|------------------------------|------------------------------|---|---|--------------------------------|--|
| CLASS | RECORD DATE | ACCRUAL DATES | INTEREST ACCRUAL METHODOLOGY | ACCRUED CERTIFICATE INTEREST | PREPAYMENT INTEREST SHORTFALL ALLOCATED | SERVICEMEMBERS CIVIL RELIEF ACT SHORTFALL ALLOCATED | PRIOR PERIOD SHORTFALLS REPAID | CERTIFICATE INTEREST DISTRIBUTION AMOUNT |
| A-1 | 09/23/2011 | 08/25/2011-09/25/2011 | Actual/360 | 236,363.21 | 0.00 | 262.94 | 0.00 | 236,100.27 |
| CERTS | 08/31/2011 | 08/01/2011-08/31/2011 | 30/360 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | | | | 236,363.21 | 0.00 | 262.94 | 0.00 | 236,100.27 |

| PREPAYMENT INTEREST SHORTFALL AMOUNTS | | | | | | BASIS RISK/NET WAC SHORTFALL AMOUNTS | | | | |
|---------------------------------------|----------------|---------------------|-------------------------------|------------|------------------|--------------------------------------|---------------------|-------------------------------|------------|------------------|
| CLASS | CURRENT PERIOD | PRIOR PERIOD UNPAID | PRIOR UNPAID ACCRUED INTEREST | TOTAL PAID | REMAINING UNPAID | CURRENT PERIOD | PRIOR PERIOD UNPAID | PRIOR UNPAID ACCRUED INTEREST | TOTAL PAID | REMAINING UNPAID |
| A-1 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | | | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

INDEX VALUE USED FOR THE CURRENT DISTRIBUTION : LIBOR - 1 MONTH 0.21839

For each Class of Certificates, the aggregate Interest Distribution Amount remaining unpaid is 0.00.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

COLLATERAL SUMMARY

| POOL/GROUP | MASTER SERVICER FEE AMOUNT | SUBSERVICER FEE AMOUNT | WEIGHTED AVERAGE GROSS RATE | WEIGHTED AVERAGE NET RATE | WEIGHTED AVERAGE REMAINING AMORTIZATION TERM | WEIGHTED AVERAGE MONTHS TO MATURITY | WEIGHTED AVERAGE REMAINING DRAW MONTHS | PERCENTAGE OF DELINQUENT LOANS | ADDITIONAL DRAW AMOUNTS |
|--------------|----------------------------|------------------------|-----------------------------|---------------------------|--|-------------------------------------|--|--------------------------------|-------------------------|
| POOL -161052 | 0.00 | 281,651.08 | 4.55060530 % | 3.94090884 % | 204.47 | 142.86 | 60.01 | 5.2145630 % | 901,157.74 |
| DEAL TOTALS | 0.00 | 281,651.08 | | | | | | 5.2145630 % | 901,157.74 |

| POOL/GROUP | BEGINNING OF PERIOD COUNT | AMOUNT | SCHEDULED PRINCIPAL COUNT | AMOUNT | CURTAILMENTS COUNT | AMOUNT | PAYOFFS COUNT | AMOUNT | MATURED LOANS COUNT | AMOUNT |
|---------------|---------------------------|----------------|---------------------------|------------|--------------------|--------------|---------------|--------------|---------------------|--------|
| POOL (161052) | 14,619 | 679,018,642.38 | N/A | 654,201.79 | N/A | 2,414,050.46 | 87 | 1,830,501.51 | 0 | N/A |
| DEAL TOTALS | 14,619 | 679,018,642.38 | N/A | 654,201.79 | N/A | 2,414,050.46 | 87 | 1,830,501.51 | 0 | N/A |

| POOL/GROUP | REPURCHASES COUNT | AMOUNT | LIQUIDATIONS COUNT | AMOUNT | LOSSES COUNT | AMOUNT | DRAWN COUNT | AMOUNT | END OF PERIOD COUNT | AMOUNT |
|---------------|-------------------|--------|--------------------|--------------|--------------|-----------|-------------|------------|---------------------|----------------|
| POOL (161052) | 0 | 0.00 | 53 | 3,088,609.08 | N/A | 31,714.51 | N/A | 901,157.74 | 14,480 | 671,900,722.57 |
| DEAL TOTALS | 0 | 0.00 | 53 | 3,088,609.08 | N/A | 31,714.51 | N/A | 901,157.74 | 14,480 | 671,900,722.57 |

GMACM Recovery Fee for the Current Period is 85,668.51

Total Curtailments for the deal are 2,414,050.46

The Loan Count at the Beginning of the preceding Collection Period was 14,770

POOL -161052 Net WAC Rate: 3.820909

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

DELINQUENCY SUMMARY

| CURRENT | | | DELINQUENCY | | | | | | | | | |
|---------------|--------|----------------|-------------|---------------|------------|--------------|-------------|--------------|--------------|--------------|--------------|--------------|
| | | | 30-59 DAYS | | 60-89 DAYS | | 90-119 DAYS | | 120-149 DAYS | | 150-179 DAYS | |
| POOL/GROUP | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 13,850 | 636,864,036.29 | 245 | 12,676,417.45 | 113 | 6,025,494.34 | 70 | 3,797,691.87 | 77 | 3,937,523.58 | 43 | 2,404,825.50 |
| DEAL TOTALS | 13,850 | 636,864,036.29 | 245 | 12,676,417.45 | 113 | 6,025,494.34 | 70 | 3,797,691.87 | 77 | 3,937,523.58 | 43 | 2,404,825.50 |

| 180+ DAYS | | | FORECLOSURE | | REO LOANS | | PAID OFF | | REPURCHASED | | LIQUIDATED | |
|---------------|-------|--------------|-------------|--------------|-----------|-----------|----------|--------------|-------------|--------|------------|--------------|
| POOL/GROUP | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 65 | 4,662,009.50 | 15 | 1,437,836.48 | 2 | 94,887.56 | 87 | 1,830,501.51 | 0 | 0.00 | 53 | 3,088,609.08 |
| DEAL TOTALS | 65 | 4,662,009.50 | 15 | 1,437,836.48 | 2 | 94,887.56 | 87 | 1,830,501.51 | 0 | 0.00 | 53 | 3,088,609.08 |

Delinquency information appearing on this statement has been derived using the OTS method.

MODIFICATION SUMMARY

| CAPITALIZATION WORKOUTS | | | | | | | | | OTHER MODIFICATIONS | | | |
|-------------------------|-------|--------------------|---------------|--------------------|------------|--------------------|---------------|-------|---------------------|-------|---------------|--|
| CURRENT PERIOD | | | CALENDAR YEAR | | CUMULATIVE | | | | CURRENT PERIOD | | CUMULATIVE | |
| POOL/GROUP | COUNT | CAPITALIZED AMOUNT | COUNT | CAPITALIZED AMOUNT | COUNT | CAPITALIZED AMOUNT | % OF ORIG BAL | COUNT | BALANCE | COUNT | BALANCE | |
| POOL (161052) | 7 | 4,001.69 | 7 | 4,001.69 | 7 | 4,001.69 | 0.000416% | 424 | 18,548,019.13 | 424 | 18,548,019.13 | |
| DEAL TOTALS | 7 | 4,001.69 | 7 | 4,001.69 | 7 | 4,001.69 | 0.000416% | 424 | 18,548,019.13 | 424 | 18,548,019.13 | |

Calendar Year Capitalization Workouts represent all Capitalization Workouts entered into during the current calendar year as it relates to the Collection Period

GMACM
HOME EQUITY LOAN TRUST 2006-HE1
RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
STATEMENT TO CERTIFICATEHOLDERS

COLLECTIONS SUMMARY

| | POOL (161052) | DEAL TOTALS |
|--------------------------------------|---------------|--------------|
| (1) INTEREST COLLECTIONS | 2,385,024.54 | 2,385,024.54 |
| (1a) LESS EXCLUDED INTEREST | 143,553.61 | 143,553.61 |
| (1b) =INCLUDED INTEREST COLLECTIONS | 2,241,470.93 | 2,241,470.93 |
| (2) PRINCIPAL COLLECTIONS | 4,979,608.88 | 4,979,608.88 |
| (2a) LESS EXCLUDED PRINCIPAL | 1,072,169.19 | 1,072,169.19 |
| (2b) =INCLUDED PRINCIPAL COLLECTIONS | 3,907,439.69 | 3,907,439.69 |
| (3) ADDITIONAL BALANCE | 0.00 | 0.00 |
| (4) NET PRINCIPAL COLLECTIONS | 3,907,439.69 | 3,907,439.69 |
| (5) ADJUSTMENT AMOUNT | 0.00 | 0.00 |
| (6) INSURED PAYMENT AMOUNT | 0.00 | 0.00 |
| (7) TOTAL COLLECTIONS AMOUNT | 6,148,910.62 | 6,148,910.62 |

ALLOCATION OF PAYMENTS

| | POOL (161052) | DEAL TOTALS |
|--|---------------|--------------|
| (1) TOTAL COLLECTIONS | 6,148,910.62 | 6,148,910.62 |
| (2) INTEREST DISTRIBUTION AMOUNT | 236,100.27 | 236,100.27 |
| (3) PRINCIPAL COLLECTION DISTRIBUTION AMOUNT | 3,903,438.00 | 3,903,438.00 |
| (4) LIQUIDATION LOSS DISTRIBUTION AMOUNT | 1,947,300.73 | 1,947,300.73 |
| (5) CREDIT ENHANCEMENT PREMIUM AMOUNT | 62,071.62 | 62,071.62 |
| (6) CREDIT ENHANCEMENT REIMBURSEMENT AMOUNT | 0.00 | 0.00 |
| (7) OVERCOLLATERALIZATION INCREASE AMOUNT | 0.00 | 0.00 |
| (8) CREDIT ENHANCEMENT - OTHER AMOUNTS OWED | 0.00 | 0.00 |
| (9) PREPAYMENT INTEREST SHORTFALL | 0.00 | 0.00 |
| (10) BASIS RISK/NET WAC SHORTFALL | 0.00 | 0.00 |
| (11) SERVICEMEMBERS CIVIL RELIEF ACT SHORTFALL | 0.00 | 0.00 |
| (12) REMAINING AMOUNT TO SB CERTIFICATES | 0.00 | 0.00 |

PREPAYMENT FEE SUMMARY

| | POOL (161052) | DEAL TOTALS |
|--|---------------|-------------|
| (1) PREPAYMENT FEE COLLECTED | 0.00 | 0.00 |
| (2) PREPAYMENT FEE PAID TO SB CERTIFICATES | 0.00 | 0.00 |

For each Group, if applicable, and at the Deal level, the Substitution Adjustment Amounts for the Collection Period are 0.00.

Excess Spread is 1,947,300.73

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

| LIQUIDATION LOSS SUMMARY | | | | | |
|--------------------------------|--|---------------------|----------------|------------|--------------------|
| CURRENT PERIOD REALIZED LOSSES | | DEEMED LIQUIDATIONS | CHARGE-OFFS | BANKRUPTCY | TOTAL LIQUIDATIONS |
| POOL (161052) | (1) LOSS COUNT | 0 | 53 | 0 | 53 |
| | (2) BEGINNING AGGREGATE ACTUAL BALANCE | 0.00 | 3,088,609.08 | 0.00 | 3,088,609.08 |
| | (3) REALIZED LOSS AMOUNT | 0.00 | 3,007,754.16 | 0.00 | 3,007,754.16 |
| DEAL TOTAL | (1) LOSS COUNT | 0 | 53 | 0 | 53 |
| | (2) BEGINNING AGGREGATE ACTUAL BALANCE | 0.00 | 3,088,609.08 | 0.00 | 3,088,609.08 |
| | (3) REALIZED LOSS AMOUNT | 0.00 | 3,007,754.16 | 0.00 | 3,007,754.16 |
| CUMULATIVE REALIZED LOSSES | | DEEMED LIQUIDATIONS | CHARGE-OFFS | BANKRUPTCY | TOTAL LIQUIDATIONS |
| POOL (161052) | (1) LOSS COUNT | 0 | 1,807 | 0 | 1,807 |
| | (2) TOTAL REALIZED LOSS | 0.00 | 264,957,729.13 | 0.00 | 264,957,729.13 |
| DEAL TOTAL | (1) LOSS COUNT | 0 | 1,807 | 0 | 1,807 |
| | (2) TOTAL REALIZED LOSS | 0.00 | 264,957,729.13 | 0.00 | 264,957,729.13 |
| SUBSEQUENT RECOVERIES | | CURRENT PERIOD | CUMULATIVE | | |
| POOL (161052) | (1) SUBSEQUENT RECOVERIES COUNT | 198 | 1,001 | | |
| | (2) SUBSEQUENT PRINCIPAL RECOVERIES | 177,379.77 | 8,056,709.39 | | |
| | (3) NET LOSS | 2,830,374.39 | 256,901,019.74 | | |
| | (4) NET LOSS % | 0.294406 % | 26.721970 % | | |
| DEAL TOTAL | (1) SUBSEQUENT RECOVERIES COUNT | 198 | 1,001 | | |
| | (2) SUBSEQUENT PRINCIPAL RECOVERIES | 177,379.77 | 8,056,709.39 | | |
| | (3) NET LOSS | 2,830,374.39 | 256,901,019.74 | | |
| | (4) NET LOSS % | 0.294406 % | 26.721970 % | | |

The Cumulative Total Realized Loss Percentages are as follows:
 POOL (161052) 27.560001 %
 DEAL TOTAL 27.560001 %

There were 0.00 losses caused by or resulting from an Extraordinary Event in the Collection Period, 0.00 total cumulatively.

The Cumulative Loan Count for Subsequent Recoveries and Realized Losses begins with the January 2010 Distribution.

GMACM
HOME EQUITY LOAN TRUST 2006-HE1
RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
STATEMENT TO CERTIFICATEHOLDERS

PERFORMANCE TRIGGER SUMMARY

| POOL/GROUP | TRIGGER TEST NAME | TRIGGER TEST DESCRIPTION | TRIGGER TEST RESULT |
|---------------|----------------------------|--|----------------------------|
| POOL (161052) | Stepdown Date - Clause (x) | Payment Date \geq 10/25/2008 | Pass |
| POOL (161052) | Stepdown Date - Clause (y) | Pool Balance $<$ 50% of Cut-Off Balance | Pass |
| POOL (161052) | Stepdown Date | Later to occur of Clause (x) and Clause (y) | Stepdown Date has occurred |
| POOL (161052) | Trigger Event (i) | Agg. Liq. Loss Amt $>$ 1.50% plus 1/6 of 0.50% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (ii) | Agg. Liq. Loss Amt $>$ 2.00% plus 1/12 of 0.60% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (iii) | Agg. Liq. Loss Amt $>$ 2.60% plus 1/12 of 1.00% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (iv) | Agg. Liq. Loss Amt $>$ 3.60% * Cut-off Date Balance | Trigger in effect |
| POOL (161052) | Trigger Event (v) | Rolling Three Month Delinquency Percentage \geq 3.50% | Trigger not in effect |
| POOL (161052) | Trigger Event (vi) | Excess Spread $<$ 2.00% | Trigger in effect |

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

OVERCOLLATERALIZATION SUMMARY

| | PRIOR REQUIRED OVERCOLLATERALIZATION AMOUNT | BEGINNING OVERCOLLATERALIZATION/ UNDERCOLLATERALIZATION AMOUNT | OVERCOLLATERALIZATION INCREASE AMOUNT | OVERCOLLATERALIZATION REDUCTION AMOUNT | ENDING OVERCOLLATERALIZATION/ UNDERCOLLATERALIZATION/ AMOUNT | CURRENT REQUIRED OVERCOLLATERALIZATION AMOUNT |
|------------------|---|---|---|--|---|---|
| GROUP I (161052) | 34,609,861.35 | 0.00 | 0.00 | 0.00 | -35,716.19 | 34,609,861.35 |
| DEAL TOTALS | 34,609,861.35 | 0.00 | 0.00 | 0.00 | -35,716.19 | 34,609,861.35 |

CREDIT ENHANCEMENT SUMMARY

| POOL/GROUP | CREDIT ENHANCER | PREVIOUS UNREIMBURSED CREDIT PREMIUM | INTEREST ON PREVIOUS UNREIMBURSED PREMIUM | CURRENT MONTH ENHANCEMENT PREMIUM DUE | CREDIT ENHANCEMENT PREMIUM AMOUNT PAID | CREDIT ENHANCEMENT UNREIMBURSED PREMIUM | CREDIT ENHANCEMENT DRAW AMOUNT | CREDIT ENHANCEMENT REIMBURSEMENT AMOUNT | CREDIT ENHANCEMENT UNREIMBURSED AMOUNT |
|---------------|----------------------------------|---|--|--|---|--|---|--|---|
| POOL (161052) | Financial Guaranty Insurance Com | 0.00 | 0.00 | 62,071.62 | 62,071.62 | 0.00 | 0.00 | 0.00 | 35,157,111.69 |
| DEAL TOTALS | | 0.00 | 0.00 | 62,071.62 | 62,071.62 | 0.00 | 0.00 | 0.00 | 35,157,111.69 |

EXCLUDED AMOUNTS SUMMARY

| POOL/GROUP | BEGINNING EXCLUDED AMOUNT | PRINCIPAL DRAWS | EXCLUDED PRINCIPAL PAYMENT | EXCLUDED LOSS AMOUNT | ENDING EXCLUDED AMOUNT |
|---------------|---------------------------------|--------------------|----------------------------------|----------------------------|------------------------------|
| POOL (161052) | 58,302,458.78 | 901,157.74 | 1,072,169.19 | 18,266.14 | 58,113,181.19 |
| DEAL TOTALS | 58,302,458.78 | 901,157.74 | 1,072,169.19 | 18,266.14 | 58,113,181.19 |

Per the deal documents, an insurance payment claim to Financial Guaranty Insurance Company has been submitted in the amount of 1,042,187.29

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

REPURCHASE SUMMARY

| POOL/GROUP | BREACH OF REPS AND WARRANTIES | | OPTIONAL REPURCHASE OF DEFAULTED LOANS | | SELLER SERVICER REPURCHASES | | TOTAL | |
|---------------|-------------------------------|--------|--|--------|-----------------------------|--------|-------|--------|
| | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| DEAL TOTALS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |

MISCELLANEOUS INFORMATION SUMMARY

| | CURRENT PERIOD SERVICE MEMBERS CIVIL RELIEF ACT INTEREST SHORTFALL | CURRENT PERIOD LOAN MODIFICATION RATE REDUCTION INTEREST SHORTFALL | CURRENT YEAR LIEN RELEASE LOAN COUNT | CURRENT YEAR LIEN RELEASE LOAN AMOUNT | CUMULATIVE LIEN RELEASE LOAN COUNT | CUMULATIVE LIEN RELEASE LOAN AMOUNT |
|---------------|--|--|--------------------------------------|---------------------------------------|------------------------------------|-------------------------------------|
| POOL (161052) | 262.94 | 70,047.29 | 0 | 0.00 | 14 | 0.00 |
| DEAL TOTALS | 262.94 | 70,047.29 | 0 | 0.00 | 14 | 0.00 |

| | LIEN RELEASE OUTSTANDING PRINCIPAL AMOUNT AS A PERCENTAGE OF POOL BALANCE | CURRENT PERIOD ADVANCES OUTSTANDING | CURRENT PERIOD ADVANCES REIMBURSED | |
|---------------|---|-------------------------------------|------------------------------------|------|
| POOL (161052) | 0.00000 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | 0.00000 | 0.00 | 0.00 | 0.00 |

Notes:
 The servicer may in its reasonable discretion make advances to pay off a first lien mortgage so that upon the servicer's foreclosure of the second mortgage, the property will be acquired free and clear of the first lien. When the sale of the acquired property is completed, such advances will be reimbursed from the sales proceeds.

There are no outstanding release agreements with respect to Unsecured Loans.

For each Group, if applicable, and at the Deal Level, there were 0 increases in Credit Limits for a total amount of 0.00.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

DISTRIBUTION SUMMARY

| CLASS | CUSIP | ORIGINAL FACE VALUE | PRINCIPAL BALANCE BEFORE DISTRIBUTION | CURRENT PASS-THROUGH RATE | PRINCIPAL DISTRIBUTION | INTEREST DISTRIBUTION | TOTAL DISTRIBUTION | *DEFERRED INTEREST | PRINCIPAL LOSS | ADDITIONAL BALANCE | REMAINING PRINCIPAL BALANCE |
|-------|-----------|------------------------|---|---------------------------------|---------------------------|--------------------------|-----------------------|-----------------------|-------------------|-----------------------|-----------------------------------|
| A-1 | 361856ER4 | 1274,156,000.00 | 613,823,257.57 | 0.44456 % | 6,342,569.44 | 219,656.61 | 6,562,226.05 | 0.00 | 48,757.23 | 0.00 | 607,431,930.90 |
| CERTS | | 0.00 | 0.00 | 0.00000 % | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | 1,274,156,000.00 | 613,823,257.57 | | 6,342,569.44 | 219,656.61 | 6,562,226.05 | 0.00 | 48,757.23 | 0.00 | 607,431,930.90 |

DISTRIBUTION FACTOR SUMMARY
 AMOUNTS PER \$25,000 UNIT

| CLASS | PRINCIPAL BALANCE BEFORE DISTRIBUTION | PRINCIPAL DISTRIBUTION | INTEREST DISTRIBUTION | ADDITIONAL BALANCE | TOTAL DISTRIBUTION | DEFERRED INTEREST | PRINCIPAL BALANCE AFTER DISTRIBUTION |
|-------|---|---------------------------|--------------------------|-----------------------|-----------------------|----------------------|--|
| A-1 | 12,043.722620 | 124.446485 | 4.309845 | 0.000000 | 128.756330 | 0.000000 | 11,918.319480 |

* DEFERRED INTEREST - INCLUDES NON-CASH ALLOCATIONS

DETERMINATION DATE 18-October-2011
 PAYMENT DATE 25-October-2011

RESIDENTIAL FUNDING COMPANY, LLC
 2255 NORTH ONTARIO STREET, SUITE 400
 BURBANK, CA 91504-2130
 (818) 260-1441
www.gmacrfc.com/investors/

The Percentage Interests for the Notes are as follows:
 A-1 100.00 %

The percentage of the Remaining Principal Balance over the Original Face Values are as follows:
 A-1 47.673278 % CERTS 0.000000 %

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

INTEREST DISTRIBUTION SUMMARY

| CLASS | RECORD DATE | ACCRUAL DATES | INTEREST ACCRUAL METHODOLOGY | ACCRUED CERTIFICATE INTEREST | PREPAYMENT INTEREST SHORTFALL ALLOCATED | SERVICEMEMBERS CIVIL RELIEF ACT SHORTFALL ALLOCATED | PRIOR PERIOD SHORTFALLS REPAID | CERTIFICATE INTEREST DISTRIBUTION AMOUNT |
|-------------|-------------|-----------------------|------------------------------|------------------------------|---|---|--------------------------------|--|
| A-1 | 10/24/2011 | 09/26/2011-10/24/2011 | Actual/360 | 219,821.02 | 0.00 | 164.41 | 0.00 | 219,656.61 |
| CERTS | 09/30/2011 | 09/01/2011-09/30/2011 | 30/360 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | | | | 219,821.02 | 0.00 | 164.41 | 0.00 | 219,656.61 |

PREPAYMENT INTEREST SHORTFALL AMOUNTS

BASIS RISK/NET WAC SHORTFALL AMOUNTS

| CLASS | PREPAYMENT INTEREST SHORTFALL AMOUNTS | | | | | BASIS RISK/NET WAC SHORTFALL AMOUNTS | | | | |
|-------------|---------------------------------------|---------------------|-------------------------------|------------|------------------|--------------------------------------|---------------------|-------------------------------|------------|------------------|
| | CURRENT PERIOD | PRIOR PERIOD UNPAID | PRIOR UNPAID ACCRUED INTEREST | TOTAL PAID | REMAINING UNPAID | CURRENT PERIOD | PRIOR PERIOD UNPAID | PRIOR UNPAID ACCRUED INTEREST | TOTAL PAID | REMAINING UNPAID |
| A-1 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | | | | | | | | | | |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

INDEX VALUE USED FOR THE CURRENT DISTRIBUTION : LIBOR - 1 MONTH 0.23456

For each Class of Certificates, the aggregate Interest Distribution Amount remaining unpaid is 0.00.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

COLLATERAL SUMMARY

| POOL/GROUP | MASTER SERVICER FEE AMOUNT | SUBSERVICER FEE AMOUNT | WEIGHTED AVERAGE GROSS RATE | WEIGHTED AVERAGE NET RATE | WEIGHTED AVERAGE REMAINING AMORTIZATION TERM | WEIGHTED AVERAGE MONTHS TO MATURITY | WEIGHTED AVERAGE REMAINING DRAW MONTHS | PERCENTAGE OF DELINQUENT LOANS | ADDITIONAL DRAW AMOUNTS |
|--------------|----------------------------|------------------------|-----------------------------|---------------------------|--|-------------------------------------|--|--------------------------------|-------------------------|
| POOL -161052 | 0.00 | 279,092.12 | 4.54455471 % | 3.93492722 % | 203.92 | 141.90 | 59.03 | 5.9462133 % | 911,530.02 |
| DEAL TOTALS | 0.00 | 279,092.12 | | | | | | 5.9462133 % | 911,530.02 |

| POOL/GROUP | BEGINNING OF PERIOD COUNT | PERIOD AMOUNT | SCHEDULED PRINCIPAL COUNT | PRINCIPAL AMOUNT | CURTAILMENTS COUNT | AMOUNT | PAYOFFS COUNT | AMOUNT | MATURED LOANS COUNT | AMOUNT |
|---------------|---------------------------|----------------|---------------------------|------------------|--------------------|--------------|---------------|--------------|---------------------|--------|
| POOL (161052) | 14,480 | 671,900,722.57 | N/A | 644,429.25 | N/A | 2,477,772.57 | 88 | 2,184,235.34 | 0 | N/A |
| DEAL TOTALS | 14,480 | 671,900,722.57 | N/A | 644,429.25 | N/A | 2,477,772.57 | 88 | 2,184,235.34 | 0 | N/A |

| POOL/GROUP | REPURCHASES COUNT | AMOUNT | LIQUIDATIONS COUNT | AMOUNT | LOSSES COUNT | AMOUNT | DRAW COUNT | AMOUNT | END OF PERIOD COUNT | AMOUNT |
|---------------|-------------------|--------|--------------------|--------------|--------------|-----------|------------|------------|---------------------|----------------|
| POOL (161052) | 0 | 0.00 | 45 | 2,014,301.57 | N/A | -1,169.59 | N/A | 911,530.02 | 14,347 | 665,492,683.45 |
| DEAL TOTALS | 0 | 0.00 | 45 | 2,014,301.57 | N/A | -1,169.59 | N/A | 911,530.02 | 14,347 | 665,492,683.45 |

GMACM Recovery Fee for the Current Period is 30,968.62

Total Curtailments for the deal are 2,477,772.57

The Loan Count at the Beginning of the preceding Collection Period was 14,619

POOL -161052 Net WAC Rate: 3.814927

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

DELINQUENCY SUMMARY

| CURRENT | | | DELINQUENCY | | | | | | | | | |
|---------------|--------|----------------|-------------|---------------|------------|--------------|-------------|--------------|--------------|--------------|--------------|--------------|
| | | | 30-59 DAYS | | 60-89 DAYS | | 90-119 DAYS | | 120-149 DAYS | | 150-179 DAYS | |
| POOL/GROUP | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 13,669 | 625,921,068.80 | 261 | 14,979,536.77 | 124 | 7,156,222.35 | 75 | 3,597,783.80 | 63 | 3,359,216.81 | 63 | 3,330,295.11 |
| DEAL TOTALS | 13,669 | 625,921,068.80 | 261 | 14,979,536.77 | 124 | 7,156,222.35 | 75 | 3,597,783.80 | 63 | 3,359,216.81 | 63 | 3,330,295.11 |

| 180+ DAYS | | | FORECLOSURE | | REO LOANS | | PAID OFF | | REPURCHASED | | LIQUIDATED | |
|---------------|-------|--------------|-------------|--------------|-----------|-----------|----------|--------------|-------------|--------|------------|--------------|
| POOL/GROUP | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 72 | 5,453,795.95 | 18 | 1,599,876.30 | 2 | 94,887.56 | 88 | 2,184,235.34 | 0 | 0.00 | 45 | 2,014,301.57 |
| DEAL TOTALS | 72 | 5,453,795.95 | 18 | 1,599,876.30 | 2 | 94,887.56 | 88 | 2,184,235.34 | 0 | 0.00 | 45 | 2,014,301.57 |

Delinquency information appearing on this statement has been derived using the OTS method.

MODIFICATION SUMMARY

| CAPITALIZATION WORKOUTS | | | | | | | | OTHER MODIFICATIONS | | | |
|-------------------------|-------|--------------------|-------|--------------------|-------|--------------------|---------------|---------------------|---------------|------------|---------------|
| CURRENT PERIOD | | | | CALENDAR YEAR | | CUMULATIVE | | CURRENT PERIOD | | CUMULATIVE | |
| POOL/GROUP | COUNT | CAPITALIZED AMOUNT | COUNT | CAPITALIZED AMOUNT | COUNT | CAPITALIZED AMOUNT | % OF ORIG BAL | COUNT | BALANCE | COUNT | BALANCE |
| POOL (161052) | 3 | 1,169.59 | 10 | 5,171.28 | 10 | 5,171.28 | 0.000538% | 432 | 18,813,859.82 | 428 | 18,487,922.84 |
| DEAL TOTALS | 3 | 1,169.59 | 10 | 5,171.28 | 10 | 5,171.28 | 0.000538% | 432 | 18,813,859.82 | 428 | 18,487,922.84 |

Calendar Year Capitalization Workouts represent all Capitalization Workouts entered into during the current calendar year as it relates to the Collection Period

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

COLLECTIONS SUMMARY

| | POOL (161052) | DEAL TOTALS |
|--------------------------------------|---------------|--------------|
| (1) INTEREST COLLECTIONS | 2,255,627.29 | 2,255,627.29 |
| (1a) LESS EXCLUDED INTEREST | 144,271.78 | 144,271.78 |
| (1b) =INCLUDED INTEREST COLLECTIONS | 2,111,355.51 | 2,111,355.51 |
| (2) PRINCIPAL COLLECTIONS | 5,362,418.13 | 5,362,418.13 |
| (2a) LESS EXCLUDED PRINCIPAL | 850,165.26 | 850,165.26 |
| (2b) =INCLUDED PRINCIPAL COLLECTIONS | 4,512,252.87 | 4,512,252.87 |
| (3) ADDITIONAL BALANCE | 0.00 | 0.00 |
| (4) NET PRINCIPAL COLLECTIONS | 4,512,252.87 | 4,512,252.87 |
| (5) ADJUSTMENT AMOUNT | 0.00 | 0.00 |
| (6) INSURED PAYMENT AMOUNT | 0.00 | 0.00 |
| (7) TOTAL COLLECTIONS AMOUNT | 6,623,608.38 | 6,623,608.38 |

ALLOCATION OF PAYMENTS

| | POOL (161052) | DEAL TOTALS |
|--|---------------|--------------|
| (1) TOTAL COLLECTIONS | 6,623,608.38 | 6,623,608.38 |
| (2) INTEREST DISTRIBUTION AMOUNT | 219,656.61 | 219,656.61 |
| (3) PRINCIPAL COLLECTION DISTRIBUTION AMOUNT | 4,511,083.28 | 4,511,083.28 |
| (4) LIQUIDATION LOSS DISTRIBUTION AMOUNT | 1,831,486.16 | 1,831,486.16 |
| (5) CREDIT ENHANCEMENT PREMIUM AMOUNT | 61,382.33 | 61,382.33 |
| (6) CREDIT ENHANCEMENT REIMBURSEMENT AMOUNT | 0.00 | 0.00 |
| (7) OVERCOLLATERALIZATION INCREASE AMOUNT | 0.00 | 0.00 |
| (8) CREDIT ENHANCEMENT - OTHER AMOUNTS OWED | 0.00 | 0.00 |
| (9) PREPAYMENT INTEREST SHORTFALL | 0.00 | 0.00 |
| (10) BASIS RISK/NET WAC SHORTFALL | 0.00 | 0.00 |
| (11) SERVICEMEMBERS CIVIL RELIEF ACT SHORTFALL | 0.00 | 0.00 |
| (12) REMAINING AMOUNT TO SB CERTIFICATES | 0.00 | 0.00 |

PREPAYMENT FEE SUMMARY

| | POOL (161052) | DEAL TOTALS |
|--|---------------|-------------|
| (1) PREPAYMENT FEE COLLECTED | 0.00 | 0.00 |
| (2) PREPAYMENT FEE PAID TO SB CERTIFICATES | 0.00 | 0.00 |

For each Group, if applicable, and at the Deal level, the Substitution Adjustment Amounts for the Collection Period are 0.00.

Excess Spread is 1,831,486.16

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

LIQUIDATION LOSS SUMMARY

| CURRENT PERIOD REALIZED LOSSES | | DEEMED LIQUIDATIONS | CHARGE-OFFS | BANKRUPTCY | TOTAL LIQUIDATIONS |
|--------------------------------|--|---------------------|----------------|------------|--------------------|
| POOL (161052) | (1) LOSS COUNT | 0 | 45 | 0 | 45 |
| | (2) BEGINNING AGGREGATE ACTUAL BALANCE | 0.00 | 2,014,301.57 | 0.00 | 2,014,301.57 |
| | (3) REALIZED LOSS AMOUNT | 0.00 | 1,958,320.60 | 0.00 | 1,958,320.60 |
| DEAL TOTAL | (1) LOSS COUNT | 0 | 45 | 0 | 45 |
| | (2) BEGINNING AGGREGATE ACTUAL BALANCE | 0.00 | 2,014,301.57 | 0.00 | 2,014,301.57 |
| | (3) REALIZED LOSS AMOUNT | 0.00 | 1,958,320.60 | 0.00 | 1,958,320.60 |
| CUMULATIVE REALIZED LOSSES | | DEEMED LIQUIDATIONS | CHARGE-OFFS | BANKRUPTCY | TOTAL LIQUIDATIONS |
| POOL (161052) | (1) LOSS COUNT | 0 | 1,852 | 0 | 1,852 |
| | (2) TOTAL REALIZED LOSS | 0.00 | 266,916,049.73 | 0.00 | 266,916,049.73 |
| DEAL TOTAL | (1) LOSS COUNT | 0 | 1,852 | 0 | 1,852 |
| | (2) TOTAL REALIZED LOSS | 0.00 | 266,916,049.73 | 0.00 | 266,916,049.73 |
| SUBSEQUENT RECOVERIES | | CURRENT PERIOD | CUMULATIVE | | |
| POOL (161052) | (1) SUBSEQUENT RECOVERIES COUNT | 122 | 1,021 | | |
| | (2) SUBSEQUENT PRINCIPAL RECOVERIES | 59,443.49 | 8,116,152.88 | | |
| | (3) NET LOSS | 1,898,877.11 | 258,799,896.85 | | |
| | (4) NET LOSS % | 0.197515 % | 26.919485 % | | |
| DEAL TOTAL | (1) SUBSEQUENT RECOVERIES COUNT | 122 | 1,021 | | |
| | (2) SUBSEQUENT PRINCIPAL RECOVERIES | 59,443.49 | 8,116,152.88 | | |
| | (3) NET LOSS | 1,898,877.11 | 258,799,896.85 | | |
| | (4) NET LOSS % | 0.197515 % | 26.919485 % | | |

The Cumulative Total Realized Loss Percentages are as follows:
 POOL (161052) 27.763699 %
 DEAL TOTAL 27.763699 %

There were 0.00 losses caused by or resulting from an Extraordinary Event in the Collection Period, 0.00 total cumulatively.

The Cumulative Loan Count for Subsequent Recoveries and Realized Losses begins with the January 2010 Distribution.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

PERFORMANCE TRIGGER SUMMARY

| POOL/GROUP | TRIGGER TEST NAME | TRIGGER TEST DESCRIPTION | TRIGGER TEST RESULT |
|---------------|----------------------------|--|----------------------------|
| POOL (161052) | Stepdown Date - Clause (x) | Payment Date \geq 10/25/2008 | Pass |
| POOL (161052) | Stepdown Date - Clause (y) | Pool Balance $<$ 50% of Cut-Off Balance | Pass |
| POOL (161052) | Stepdown Date | Later to occur of Clause (x) and Clause (y) | Stepdown Date has occurred |
| POOL (161052) | Trigger Event (i) | Agg. Liq. Loss Amt $>$ 1.50% plus 1/6 of 0.50% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (ii) | Agg. Liq. Loss Amt $>$ 2.00% plus 1/12 of 0.60% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (iii) | Agg. Liq. Loss Amt $>$ 2.60% plus 1/12 of 1.00% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (iv) | Agg. Liq. Loss Amt $>$ 3.60% * Cut-off Date Balance | Trigger in effect |
| POOL (161052) | Trigger Event (v) | Rolling Three Month Delinquency Percentage \geq 3.50% | Trigger not in effect |
| POOL (161052) | Trigger Event (vi) | Excess Spread $<$ 2.00% | Trigger in effect |

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

OVERCOLLATERALIZATION SUMMARY

| | PRIOR REQUIRED OVERCOLLATERALIZATION AMOUNT | BEGINNING OVERCOLLATERALIZATION/ UNDERCOLLATERALIZATION AMOUNT | OVERCOLLATERALIZATION INCREASE AMOUNT | OVERCOLLATERALIZATION REDUCTION AMOUNT | ENDING OVERCOLLATERALIZATION/ UNDERCOLLATERALIZATION/ AMOUNT | CURRENT REQUIRED OVERCOLLATERALIZATION AMOUNT |
|------------------|---|---|---|--|---|---|
| GROUP I (161052) | 34,609,861.35 | -35,716.19 | 0.00 | 0.00 | -35,716.19 | 34,609,861.35 |
| DEAL TOTALS | 34,609,861.35 | -35,716.19 | 0.00 | 0.00 | -35,716.19 | 34,609,861.35 |

CREDIT ENHANCEMENT SUMMARY

| POOL/GROUP | CREDIT ENHANCER | PREVIOUS UNREIMBURSED CREDIT PREMIUM | INTEREST ON PREVIOUS UNREIMBURSED PREMIUM | CURRENT MONTH ENHANCEMENT PREMIUM DUE | CREDIT ENHANCEMENT PREMIUM AMOUNT PAID | CREDIT ENHANCEMENT UNREIMBURSED PREMIUM | CREDIT ENHANCEMENT DRAW AMOUNT | CREDIT ENHANCEMENT REIMBURSEMENT AMOUNT | CREDIT ENHANCEMENT UNREIMBURSED AMOUNT |
|---------------|----------------------------------|---|--|--|---|--|---|--|---|
| POOL (161052) | Financial Guaranty Insurance Com | 0.00 | 0.00 | 61,382.33 | 61,382.33 | 0.00 | 0.00 | 0.00 | 35,249,154.96 |
| DEAL TOTALS | | 0.00 | 0.00 | 61,382.33 | 61,382.33 | 0.00 | 0.00 | 0.00 | 35,249,154.96 |

EXCLUDED AMOUNTS SUMMARY

| POOL/GROUP | BEGINNING EXCLUDED AMOUNT | PRINCIPAL DRAWS | EXCLUDED PRINCIPAL PAYMENT | EXCLUDED LOSS AMOUNT | ENDING EXCLUDED AMOUNT |
|---------------|---------------------------------|--------------------|----------------------------------|----------------------------|------------------------------|
| POOL (161052) | 58,113,181.19 | 911,530.02 | 850,165.26 | 78,077.21 | 58,096,468.74 |
| DEAL TOTALS | 58,113,181.19 | 911,530.02 | 850,165.26 | 78,077.21 | 58,096,468.74 |

Per the deal documents, an insurance payment claim to Financial Guaranty Insurance Company has been submitted in the amount of 48,757.23

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

REPURCHASE SUMMARY

| POOL/GROUP | BREACH OF REPS AND WARRANTIES | | OPTIONAL REPURCHASE OF DEFAULTED LOANS | | SELLER SERVICER REPURCHASES | | TOTAL | |
|---------------|-------------------------------|--------|--|--------|-----------------------------|--------|-------|--------|
| | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| DEAL TOTALS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |

MISCELLANEOUS INFORMATION SUMMARY

| | CURRENT PERIOD SERVICE MEMBERS CIVIL RELIEF ACT INTEREST SHORTFALL | CURRENT PERIOD LOAN MODIFICATION RATE REDUCTION INTEREST SHORTFALL | CURRENT YEAR LIEN RELEASE LOAN COUNT | CURRENT YEAR LIEN RELEASE LOAN AMOUNT | CUMULATIVE LIEN RELEASE LOAN COUNT | CUMULATIVE LIEN RELEASE LOAN AMOUNT |
|---------------|--|--|--------------------------------------|---------------------------------------|------------------------------------|-------------------------------------|
| POOL (161052) | 164.41 | 53,175.76 | 0 | 0.00 | 14 | 0.00 |
| DEAL TOTALS | 164.41 | 53,175.76 | 0 | 0.00 | 14 | 0.00 |

| | LIEN RELEASE OUTSTANDING PRINCIPAL AMOUNT AS A PERCENTAGE OF POOL BALANCE | CURRENT PERIOD ADVANCES OUTSTANDING | CURRENT PERIOD ADVANCES REIMBURSED | |
|---------------|---|-------------------------------------|------------------------------------|------|
| POOL (161052) | 0.00000 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | 0.00000 | 0.00 | 0.00 | 0.00 |

Notes:

The servicer may in its reasonable discretion make advances to pay off a first lien mortgage so that upon the servicer's foreclosure of the second mortgage, the property will be acquired free and clear of the first lien. When the sale of the acquired property is completed, such advances will be reimbursed from the sales proceeds.

There are no outstanding release agreements with respect to Unsecured Loans.

For each Group, if applicable, and at the Deal Level, there were 0 increases in Credit Limits for a total amount of 0.00.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

DISTRIBUTION SUMMARY

| CLASS | CUSIP | ORIGINAL FACE VALUE | PRINCIPAL BALANCE BEFORE DISTRIBUTION | CURRENT PASS-THROUGH RATE | PRINCIPAL DISTRIBUTION | INTEREST DISTRIBUTION | TOTAL DISTRIBUTION | *DEFERRED INTEREST | PRINCIPAL LOSS | ADDITIONAL BALANCE | REMAINING PRINCIPAL BALANCE |
|-------|-----------|------------------------|---|---------------------------------|---------------------------|--------------------------|-----------------------|-----------------------|-------------------|-----------------------|-----------------------------------|
| A-1 | 361856ER4 | 1274,156,000.00 | 607,431,930.90 | 0.45472 % | 5,964,571.81 | 237,617.88 | 6,202,189.69 | 0.00 | 1,916,159.60 | 0.00 | 599,551,199.49 |
| CERTS | | 0.00 | 0.00 | 0.00000 % | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | 1,274,156,000.00 | 607,431,930.90 | | 5,964,571.81 | 237,617.88 | 6,202,189.69 | 0.00 | 1,916,159.60 | | 599,551,199.49 |

DISTRIBUTION FACTOR SUMMARY
 AMOUNTS PER \$25,000 UNIT

| CLASS | PRINCIPAL BALANCE BEFORE DISTRIBUTION | PRINCIPAL DISTRIBUTION | INTEREST DISTRIBUTION | ADDITIONAL BALANCE | TOTAL DISTRIBUTION | DEFERRED INTEREST | PRINCIPAL BALANCE AFTER DISTRIBUTION |
|-------|---|---------------------------|--------------------------|-----------------------|-----------------------|----------------------|--|
| A-1 | 11,918.319480 | 117.029858 | 4.662260 | 0.000000 | 121.692118 | 0.000000 | 11,763.692980 |

* DEFERRED INTEREST - INCLUDES NON-CASH ALLOCATIONS

DETERMINATION DATE 18-November-2011
 PAYMENT DATE 25-November-2011

RESIDENTIAL FUNDING COMPANY, LLC
 2255 NORTH ONTARIO STREET, SUITE 400
 BURBANK, CA 91504-2130
 (818) 260-1441
www.gmacrfc.com/investors/

The Percentage Interests for the Notes are as follows:

A-1 100.00 %

The percentage of the Remaining Principal Balance over the Original Face Values are as follows:

A-1 47.054772 % CERTS 0.000000 %

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

INTEREST DISTRIBUTION SUMMARY

| CLASS | RECORD DATE | ACCRUAL DATES | INTEREST ACCRUAL METHODOLOGY | ACCRUED CERTIFICATE INTEREST | PREPAYMENT INTEREST SHORTFALL ALLOCATED | SERVICEMEMBERS CIVIL RELIEF ACT SHORTFALL ALLOCATED | PRIOR PERIOD SHORTFALLS REPAID | CERTIFICATE INTEREST DISTRIBUTION AMOUNT |
|-------------|-------------|-----------------------|------------------------------|------------------------------|---|---|--------------------------------|--|
| A-1 | 11/24/2011 | 10/25/2011-11/24/2011 | Actual/360 | 237,848.75 | 0.00 | 230.87 | 0.00 | 237,617.88 |
| CERTS | 10/31/2011 | 10/01/2011-10/31/2011 | 30/360 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | | | | 237,848.75 | 0.00 | 230.87 | 0.00 | 237,617.88 |

PREPAYMENT INTEREST SHORTFALL AMOUNTS

BASIS RISK/NET WAC SHORTFALL AMOUNTS

| CLASS | PREPAYMENT INTEREST SHORTFALL AMOUNTS | | | | | BASIS RISK/NET WAC SHORTFALL AMOUNTS | | | | |
|-------------|---------------------------------------|---------------------|-------------------------------|------------|------------------|--------------------------------------|---------------------|-------------------------------|------------|------------------|
| | CURRENT PERIOD | PRIOR PERIOD UNPAID | PRIOR UNPAID ACCRUED INTEREST | TOTAL PAID | REMAINING UNPAID | CURRENT PERIOD | PRIOR PERIOD UNPAID | PRIOR UNPAID ACCRUED INTEREST | TOTAL PAID | REMAINING UNPAID |
| A-1 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

INDEX VALUE USED FOR THE CURRENT DISTRIBUTION : LIBOR - 1 MONTH 0.24472

For each Class of Certificates, the aggregate Interest Distribution Amount remaining unpaid is 0.00.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

COLLATERAL SUMMARY

| POOL/GROUP | MASTER SERVICER FEE AMOUNT | SUBSERVICER FEE AMOUNT | WEIGHTED AVERAGE GROSS RATE | WEIGHTED AVERAGE NET RATE | WEIGHTED AVERAGE REMAINING AMORTIZATION TERM | WEIGHTED AVERAGE MONTHS TO MATURITY | WEIGHTED AVERAGE REMAINING DRAW MONTHS | PERCENTAGE OF DELINQUENT LOANS | ADDITIONAL DRAW AMOUNTS |
|--------------|----------------------------|------------------------|-----------------------------|---------------------------|--|-------------------------------------|--|--------------------------------|-------------------------|
| POOL -161052 | 0.00 | 275,569.72 | 4.53640604 % | 3.92687541 % | 203.41 | 140.85 | 58.04 | 5.9185089 % | 945,186.96 |
| DEAL TOTALS | 0.00 | 275,569.72 | | | | | | 5.9185089 % | 945,186.96 |

| POOL/GROUP | BEGINNING OF PERIOD COUNT | AMOUNT | SCHEDULED PRINCIPAL COUNT | AMOUNT | CURTAILMENTS COUNT | AMOUNT | PAYOFFS COUNT | AMOUNT | MATURED LOANS COUNT | AMOUNT |
|---------------|---------------------------|----------------|---------------------------|------------|--------------------|--------------|---------------|--------------|---------------------|--------|
| POOL (161052) | 14,347 | 665,492,683.45 | N/A | 642,354.24 | N/A | 2,198,706.76 | 114 | 1,949,196.26 | 0 | N/A |
| DEAL TOTALS | 14,347 | 665,492,683.45 | N/A | 642,354.24 | N/A | 2,198,706.76 | 114 | 1,949,196.26 | 0 | N/A |

| POOL/GROUP | REPURCHASES COUNT | AMOUNT | LIQUIDATIONS COUNT | AMOUNT | LOSSES COUNT | AMOUNT | DRAW COUNT | AMOUNT | END OF PERIOD COUNT | AMOUNT |
|---------------|-------------------|--------|--------------------|--------------|--------------|-----------|------------|------------|---------------------|----------------|
| POOL (161052) | 0 | 0.00 | 68 | 4,060,023.21 | N/A | 21,080.60 | N/A | 945,186.96 | 14,165 | 657,566,509.34 |
| DEAL TOTALS | 0 | 0.00 | 68 | 4,060,023.21 | N/A | 21,080.60 | N/A | 945,186.96 | 14,165 | 657,566,509.34 |

GMACM Recovery Fee for the Current Period is 120,823.60

Total Curtailments for the deal are 2,198,706.76

The Loan Count at the Beginning of the preceding Collection Period was 14,480

POOL -161052 Net WAC Rate: 3.806875

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

DELINQUENCY SUMMARY

| CURRENT | | | DELINQUENCY | | | | | | | | | |
|---------------|--------|----------------|-------------|---------------|------------|--------------|-------------|--------------|--------------|--------------|--------------|--------------|
| | | | 30-59 DAYS | | 60-89 DAYS | | 90-119 DAYS | | 120-149 DAYS | | 150-179 DAYS | |
| POOL/GROUP | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 13,496 | 618,648,376.86 | 242 | 14,180,768.45 | 144 | 7,757,363.69 | 77 | 4,365,513.22 | 62 | 3,132,246.21 | 47 | 2,652,683.05 |
| DEAL TOTALS | 13,496 | 618,648,376.86 | 242 | 14,180,768.45 | 144 | 7,757,363.69 | 77 | 4,365,513.22 | 62 | 3,132,246.21 | 47 | 2,652,683.05 |

| 180+ DAYS | | | FORECLOSURE | | REO LOANS | | PAID OFF | | REPURCHASED | | LIQUIDATED | |
|---------------|-------|--------------|-------------|--------------|-----------|------------|----------|--------------|-------------|--------|------------|--------------|
| POOL/GROUP | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 76 | 5,108,878.86 | 18 | 1,543,791.44 | 3 | 176,887.56 | 114 | 1,949,196.26 | 0 | 0.00 | 68 | 4,060,023.21 |
| DEAL TOTALS | 76 | 5,108,878.86 | 18 | 1,543,791.44 | 3 | 176,887.56 | 114 | 1,949,196.26 | 0 | 0.00 | 68 | 4,060,023.21 |

Delinquency information appearing on this statement has been derived using the OTS method.

MODIFICATION SUMMARY

| CAPITALIZATION WORKOUTS | | | | | | | | | OTHER MODIFICATIONS | | | |
|-------------------------|-------|--------------------|---------------|--------------------|------------|--------------------|---------------|-------|---------------------|-------|---------------|--|
| CURRENT PERIOD | | | CALENDAR YEAR | | CUMULATIVE | | | | CURRENT PERIOD | | CUMULATIVE | |
| POOL/GROUP | COUNT | CAPITALIZED AMOUNT | COUNT | CAPITALIZED AMOUNT | COUNT | CAPITALIZED AMOUNT | % OF ORIG BAL | COUNT | BALANCE | COUNT | BALANCE | |
| POOL (161052) | 2 | 564.28 | 12 | 5,735.56 | 12 | 5,735.56 | 0.000597% | 437 | 18,988,236.82 | 437 | 18,612,708.57 | |
| DEAL TOTALS | 2 | 564.28 | 12 | 5,735.56 | 12 | 5,735.56 | 0.000597% | 437 | 18,988,236.82 | 437 | 18,612,708.57 | |

Calendar Year Capitalization Workouts represent all Capitalization Workouts entered into during the current calendar year as it relates to the Collection Period

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

COLLECTIONS SUMMARY

| | POOL (161052) | DEAL TOTALS |
|--------------------------------------|---------------|--------------|
| (1) INTEREST COLLECTIONS | 2,381,372.24 | 2,381,372.24 |
| (1a) LESS EXCLUDED INTEREST | 136,330.90 | 136,330.90 |
| (1b) =INCLUDED INTEREST COLLECTIONS | 2,245,041.34 | 2,245,041.34 |
| (2) PRINCIPAL COLLECTIONS | 4,880,497.25 | 4,880,497.25 |
| (2a) LESS EXCLUDED PRINCIPAL | 860,899.53 | 860,899.53 |
| (2b) =INCLUDED PRINCIPAL COLLECTIONS | 4,019,597.72 | 4,019,597.72 |
| (3) ADDITIONAL BALANCE | 0.00 | 0.00 |
| (4) NET PRINCIPAL COLLECTIONS | 4,019,597.72 | 4,019,597.72 |
| (5) ADJUSTMENT AMOUNT | 0.00 | 0.00 |
| (6) INSURED PAYMENT AMOUNT | 0.00 | 0.00 |
| (7) TOTAL COLLECTIONS AMOUNT | 6,264,639.06 | 6,264,639.06 |

ALLOCATION OF PAYMENTS

| | POOL (161052) | DEAL TOTALS |
|--|---------------|--------------|
| (1) TOTAL COLLECTIONS | 6,262,932.88 | 6,262,932.88 |
| (2) INTEREST DISTRIBUTION AMOUNT | 237,617.88 | 237,617.88 |
| (3) PRINCIPAL COLLECTION DISTRIBUTION AMOUNT | 4,019,033.44 | 4,019,033.44 |
| (4) LIQUIDATION LOSS DISTRIBUTION AMOUNT | 1,945,538.37 | 1,945,538.37 |
| (5) CREDIT ENHANCEMENT PREMIUM AMOUNT | 60,743.19 | 60,743.19 |
| (6) CREDIT ENHANCEMENT REIMBURSEMENT AMOUNT | 0.00 | 0.00 |
| (7) OVERCOLLATERALIZATION INCREASE AMOUNT | 0.00 | 0.00 |
| (8) CREDIT ENHANCEMENT - OTHER AMOUNTS OWED | 0.00 | 0.00 |
| (9) PREPAYMENT INTEREST SHORTFALL | 0.00 | 0.00 |
| (10) BASIS RISK/NET WAC SHORTFALL | 0.00 | 0.00 |
| (11) SERVICEMEMBERS CIVIL RELIEF ACT SHORTFALL | 0.00 | 0.00 |
| (12) REMAINING AMOUNT TO SB CERTIFICATES | 0.00 | 0.00 |

PREPAYMENT FEE SUMMARY

| | POOL (161052) | DEAL TOTALS |
|--|---------------|-------------|
| (1) PREPAYMENT FEE COLLECTED | 0.00 | 0.00 |
| (2) PREPAYMENT FEE PAID TO SB CERTIFICATES | 0.00 | 0.00 |

For each Group, if applicable, and at the Deal level, the Substitution Adjustment Amounts for the Collection Period are 0.00.

Excess Spread is 1,945,538.37

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

| LIQUIDATION LOSS SUMMARY | | | | |
|--------------------------------|--|--------------|----------------|--------------------|
| CURRENT PERIOD REALIZED LOSSES | DEEMED LIQUIDATIONS | CHARGE-OFFS | BANKRUPTCY | TOTAL LIQUIDATIONS |
| POOL (161052) | (1) LOSS COUNT | 0 | 68 | 68 |
| | (2) BEGINNING AGGREGATE ACTUAL BALANCE | 0.00 | 4,060,023.21 | 4,060,023.21 |
| | (3) REALIZED LOSS AMOUNT | 0.00 | 3,969,783.22 | 3,969,783.22 |
| DEAL TOTAL | (1) LOSS COUNT | 0 | 68 | 68 |
| | (2) BEGINNING AGGREGATE ACTUAL BALANCE | 0.00 | 4,060,023.21 | 4,060,023.21 |
| | (3) REALIZED LOSS AMOUNT | 0.00 | 3,969,783.22 | 3,969,783.22 |
| CUMULATIVE REALIZED LOSSES | DEEMED LIQUIDATIONS | CHARGE-OFFS | BANKRUPTCY | TOTAL LIQUIDATIONS |
| POOL (161052) | (1) LOSS COUNT | 0 | 1,920 | 1,920 |
| | (2) TOTAL REALIZED LOSS | 0.00 | 270,885,832.95 | 270,885,832.95 |
| DEAL TOTAL | (1) LOSS COUNT | 0 | 1,920 | 1,920 |
| | (2) TOTAL REALIZED LOSS | 0.00 | 270,885,832.95 | 270,885,832.95 |
| SUBSEQUENT RECOVERIES | CURRENT PERIOD | CUMULATIVE | | |
| POOL (161052) | (1) SUBSEQUENT RECOVERIES COUNT | 189 | 1,107 | |
| | (2) SUBSEQUENT PRINCIPAL RECOVERIES | 290,650.17 | 8,406,803.05 | |
| | (3) NET LOSS | 3,679,133.05 | 262,479,029.90 | |
| | (4) NET LOSS % | 0.382691 % | 27.302175 % | |
| DEAL TOTAL | (1) SUBSEQUENT RECOVERIES COUNT | 189 | 1,107 | |
| | (2) SUBSEQUENT PRINCIPAL RECOVERIES | 290,650.17 | 8,406,803.05 | |
| | (3) NET LOSS | 3,679,133.05 | 262,479,029.90 | |
| | (4) NET LOSS % | 0.382691 % | 27.302175 % | |

The Cumulative Total Realized Loss Percentages are as follows:
 POOL (161052) 28.176623 %
 DEAL TOTAL 28.176623 %

There were 0.00 losses caused by or resulting from an Extraordinary Event in the Collection Period, 0.00 total cumulatively.

The Cumulative Loan Count for Subsequent Recoveries and Realized Losses begins with the January 2010 Distribution.

GMACM
HOME EQUITY LOAN TRUST 2006-HE1
RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
STATEMENT TO CERTIFICATEHOLDERS

PERFORMANCE TRIGGER SUMMARY

| POOL/GROUP | TRIGGER TEST NAME | TRIGGER TEST DESCRIPTION | TRIGGER TEST RESULT |
|---------------|----------------------------|--|----------------------------|
| POOL (161052) | Stepdown Date - Clause (x) | Payment Date \geq 10/25/2008 | Pass |
| POOL (161052) | Stepdown Date - Clause (y) | Pool Balance $<$ 50% of Cut-Off Balance | Pass |
| POOL (161052) | Stepdown Date | Later to occur of Clause (x) and Clause (y) | Stepdown Date has occurred |
| POOL (161052) | Trigger Event (i) | Agg. Liq. Loss Amt $>$ 1.50% plus 1/6 of 0.50% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (ii) | Agg. Liq. Loss Amt $>$ 2.00% plus 1/12 of 0.60% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (iii) | Agg. Liq. Loss Amt $>$ 2.60% plus 1/12 of 1.00% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (iv) | Agg. Liq. Loss Amt $>$ 3.60% * Cut-off Date Balance | Trigger in effect |
| POOL (161052) | Trigger Event (v) | Rolling Three Month Delinquency Percentage \geq 3.50% | Trigger in effect |
| POOL (161052) | Trigger Event (vi) | Excess Spread $<$ 2.00% | Trigger in effect |

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

OVERCOLLATERALIZATION SUMMARY

| | PRIOR REQUIRED OVERCOLLATERALIZATION AMOUNT | BEGINNING OVERCOLLATERALIZATION/ UNDERCOLLATERALIZATION AMOUNT | OVERCOLLATERALIZATION INCREASE AMOUNT | OVERCOLLATERALIZATION REDUCTION AMOUNT | ENDING OVERCOLLATERALIZATION/ UNDERCOLLATERALIZATION/ AMOUNT | CURRENT REQUIRED OVERCOLLATERALIZATION AMOUNT |
|------------------|---|---|---|--|---|---|
| GROUP I (161052) | 34,609,861.35 | -35,716.19 | 0.00 | 0.00 | -57,361.07 | 34,609,861.35 |
| DEAL TOTALS | 34,609,861.35 | -35,716.19 | 0.00 | 0.00 | -57,361.07 | 34,609,861.35 |

CREDIT ENHANCEMENT SUMMARY

| POOL/GROUP | CREDIT ENHANCER | PREVIOUS UNREIMBURSED CREDIT PREMIUM | INTEREST ON PREVIOUS UNREIMBURSED PREMIUM | CURRENT MONTH ENHANCEMENT PREMIUM DUE | CREDIT ENHANCEMENT PREMIUM AMOUNT PAID | CREDIT ENHANCEMENT UNREIMBURSED PREMIUM | CREDIT ENHANCEMENT DRAW AMOUNT | CREDIT ENHANCEMENT REIMBURSEMENT AMOUNT | CREDIT ENHANCEMENT UNREIMBURSED AMOUNT |
|---------------|----------------------------------|---|--|--|---|--|---|--|---|
| POOL (161052) | Financial Guaranty Insurance Com | 0.00 | 0.00 | 60,743.19 | 60,743.19 | 0.00 | 0.00 | 0.00 | 35,347,803.64 |
| DEAL TOTALS | | 0.00 | 0.00 | 60,743.19 | 60,743.19 | 0.00 | 0.00 | 0.00 | 35,347,803.64 |

EXCLUDED AMOUNTS SUMMARY

| POOL/GROUP | BEGINNING EXCLUDED AMOUNT | PRINCIPAL DRAWS | EXCLUDED PRINCIPAL PAYMENT | EXCLUDED LOSS AMOUNT | ENDING EXCLUDED AMOUNT |
|---------------|---------------------------------|--------------------|----------------------------------|----------------------------|------------------------------|
| POOL (161052) | 58,096,468.74 | 945,186.96 | 860,899.53 | 108,085.25 | 58,072,670.92 |
| DEAL TOTALS | 58,096,468.74 | 945,186.96 | 860,899.53 | 108,085.25 | 58,072,670.92 |

Per the deal documents, an insurance payment claim to Financial Guaranty Insurance Company has been submitted in the amount of 1,916,159.60

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

REPURCHASE SUMMARY

| POOL/GROUP | BREACH OF REPS AND WARRANTIES | | OPTIONAL REPURCHASE OF DEFAULTED LOANS | | SELLER SERVICER REPURCHASES | | TOTAL | |
|---------------|-------------------------------|--------|--|--------|-----------------------------|--------|-------|--------|
| | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| DEAL TOTALS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |

MISCELLANEOUS INFORMATION SUMMARY

| | CURRENT PERIOD SERVICE MEMBERS CIVIL RELIEF ACT INTEREST SHORTFALL | CURRENT PERIOD LOAN MODIFICATION RATE REDUCTION INTEREST SHORTFALL | CURRENT YEAR LIEN RELEASE LOAN COUNT | CURRENT YEAR LIEN RELEASE LOAN AMOUNT | CUMULATIVE LIEN RELEASE LOAN COUNT | CUMULATIVE LIEN RELEASE LOAN AMOUNT |
|---------------|--|--|--------------------------------------|---------------------------------------|------------------------------------|-------------------------------------|
| POOL (161052) | 230.87 | 60,459.84 | 0 | 0.00 | 16 | 0.00 |
| DEAL TOTALS | 230.87 | 60,459.84 | 0 | 0.00 | 16 | 0.00 |

| | LIEN RELEASE OUTSTANDING PRINCIPAL AMOUNT AS A PERCENTAGE OF POOL BALANCE | CURRENT PERIOD ADVANCES OUTSTANDING | CURRENT PERIOD ADVANCES REIMBURSED | |
|---------------|---|-------------------------------------|------------------------------------|------|
| POOL (161052) | 0.00000 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | 0.00000 | 0.00 | 0.00 | 0.00 |

Notes:
 The servicer may in its reasonable discretion make advances to pay off a first lien mortgage so that upon the servicer's foreclosure of the second mortgage, the property will be acquired free and clear of the first lien. When the sale of the acquired property is completed, such advances will be reimbursed from the sales proceeds.

There are no outstanding release agreements with respect to Unsecured Loans.

For each Group, if applicable, and at the Deal Level, there were 0 increases in Credit Limits for a total amount of 0.00.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

DISTRIBUTION SUMMARY

| CLASS | CUSIP | ORIGINAL FACE VALUE | PRINCIPAL BALANCE BEFORE DISTRIBUTION | CURRENT PASS-THROUGH RATE | PRINCIPAL DISTRIBUTION | INTEREST DISTRIBUTION | TOTAL DISTRIBUTION | *DEFERRED INTEREST | PRINCIPAL LOSS | ADDITIONAL BALANCE | REMAINING PRINCIPAL BALANCE |
|--------------|-----------|-------------------------|---|---------------------------------|---------------------------|--------------------------|-----------------------|-----------------------|----------------------|-----------------------|-----------------------------------|
| A-1 CERTS | 361856ER4 | 1274,156,000.00 0.00 | 599,551,199.49 0.00 | 0.46722 % 0.00000 % | 5,702,869.30 0.00 | 248,775.10 0.00 | 5,951,644.40 0.00 | 0.00 0.00 | 1,198,994.92 0.00 | 0.00 0.00 | 592,649,335.27 0.00 |
| | | 1,274,156,000.00 | 599,551,199.49 | | 5,702,869.30 | 248,775.10 | 5,951,644.40 | 0.00 | 1,198,994.92 | 0.00 | 592,649,335.27 |

DISTRIBUTION FACTOR SUMMARY
 AMOUNTS PER \$25,000 UNIT

| CLASS | PRINCIPAL BALANCE BEFORE DISTRIBUTION | PRINCIPAL DISTRIBUTION | INTEREST DISTRIBUTION | ADDITIONAL BALANCE | TOTAL DISTRIBUTION | DEFERRED INTEREST | PRINCIPAL BALANCE AFTER DISTRIBUTION |
|-------|---|---------------------------|--------------------------|-----------------------|-----------------------|----------------------|--|
| A-1 | 11,763.692980 | 111.895037 | 4.881174 | 0.000000 | 116.776211 | 0.000000 | 11,628.272660 |

* DEFERRED INTEREST - INCLUDES NON-CASH ALLOCATIONS

DETERMINATION DATE 19-December-2011
 PAYMENT DATE 27-December-2011

RESIDENTIAL FUNDING COMPANY, LLC
 2255 NORTH ONTARIO STREET, SUITE 400
 BURBANK, CA 91504-2130
 (818) 260-1441
www.gmacrfc.com/investors/

The Percentage Interests for the Notes are as follows:
 A-1 100.00 %

The percentage of the Remaining Principal Balance over the Original Face Values are as follows:
 A-1 46.513091 % CERTS 0.000000 %

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

INTEREST DISTRIBUTION SUMMARY

| CLASS | RECORD DATE | ACCRUAL DATES | INTEREST ACCRUAL METHODOLOGY | ACCRUED CERTIFICATE INTEREST | PREPAYMENT INTEREST SHORTFALL ALLOCATED | SERVICEMEMBERS CIVIL RELIEF ACT SHORTFALL ALLOCATED | PRIOR PERIOD SHORTFALLS REPAID | CERTIFICATE INTEREST DISTRIBUTION AMOUNT |
|-------------|-------------|-----------------------|------------------------------|------------------------------|---|---|--------------------------------|--|
| A-1 | 12/26/2011 | 11/25/2011-12/26/2011 | Actual/360 | 248,997.61 | 0.00 | 222.51 | 0.00 | 248,775.10 |
| CERTS | 11/30/2011 | 11/01/2011-11/30/2011 | 30/360 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | | | | 248,997.61 | 0.00 | 222.51 | 0.00 | 248,775.10 |

PREPAYMENT INTEREST SHORTFALL AMOUNTS

BASIS RISK/NET WAC SHORTFALL AMOUNTS

| CLASS | PREPAYMENT INTEREST SHORTFALL AMOUNTS | | | | | BASIS RISK/NET WAC SHORTFALL AMOUNTS | | | | |
|-------------|---------------------------------------|---------------------|-------------------------------|------------|------------------|--------------------------------------|---------------------|-------------------------------|------------|------------------|
| | CURRENT PERIOD | PRIOR PERIOD UNPAID | PRIOR UNPAID ACCRUED INTEREST | TOTAL PAID | REMAINING UNPAID | CURRENT PERIOD | PRIOR PERIOD UNPAID | PRIOR UNPAID ACCRUED INTEREST | TOTAL PAID | REMAINING UNPAID |
| A-1 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | | | | | | | | | | |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

INDEX VALUE USED FOR THE CURRENT DISTRIBUTION : LIBOR - 1 MONTH 0.25722

For each Class of Certificates, the aggregate Interest Distribution Amount remaining unpaid is 0.00.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

COLLATERAL SUMMARY

| POOL/GROUP | MASTER SERVICER FEE AMOUNT | SUBSERVICER FEE AMOUNT | WEIGHTED AVERAGE GROSS RATE | WEIGHTED AVERAGE NET RATE | WEIGHTED AVERAGE REMAINING AMORTIZATION TERM | WEIGHTED AVERAGE MONTHS TO MATURITY | WEIGHTED AVERAGE REMAINING DRAW MONTHS | PERCENTAGE OF DELINQUENT LOANS | ADDITIONAL DRAW AMOUNTS |
|--------------|----------------------------|------------------------|-----------------------------|---------------------------|--|-------------------------------------|--|--------------------------------|-------------------------|
| POOL -161052 | 0.00 | 272,547.14 | 4.52775764 % | 3.91834491 % | 203.02 | 140.03 | 57.05 | 5.9761460 % | 695,699.75 |
| DEAL TOTALS | 0.00 | 272,547.14 | | | | | | 5.9761460 % | 695,699.75 |

| POOL/GROUP | BEGINNING OF PERIOD COUNT | AMOUNT | SCHEDULED PRINCIPAL COUNT | AMOUNT | CURTAILMENTS COUNT | AMOUNT | PAYOFFS COUNT | AMOUNT | MATURED LOANS COUNT | AMOUNT |
|---------------|---------------------------|----------------|---------------------------|------------|--------------------|--------------|---------------|--------------|---------------------|--------|
| POOL (161052) | 14,165 | 657,566,509.34 | N/A | 616,991.87 | N/A | 1,999,715.58 | 90 | 1,493,973.29 | 0 | N/A |
| DEAL TOTALS | 14,165 | 657,566,509.34 | N/A | 616,991.87 | N/A | 1,999,715.58 | 90 | 1,493,973.29 | 0 | N/A |

| POOL/GROUP | REPURCHASES COUNT | AMOUNT | LIQUIDATIONS COUNT | AMOUNT | LOSSES COUNT | AMOUNT | DRAWN COUNT | AMOUNT | END OF PERIOD COUNT | AMOUNT |
|---------------|-------------------|--------|--------------------|--------------|--------------|-----------|-------------|------------|---------------------|----------------|
| POOL (161052) | 0 | 0.00 | 59 | 3,509,931.27 | N/A | 71,942.06 | N/A | 695,699.75 | 14,016 | 650,569,655.02 |
| DEAL TOTALS | 0 | 0.00 | 59 | 3,509,931.27 | N/A | 71,942.06 | N/A | 695,699.75 | 14,016 | 650,569,655.02 |

GMACM Recovery Fee for the Current Period is 244,387.30

Total Curtailments for the deal are 1,999,715.58

The Loan Count at the Beginning of the preceding Collection Period was 14,347

POOL -161052 Net WAC Rate: 3.798345

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

DELINQUENCY SUMMARY

| CURRENT | | | DELINQUENCY | | | | | | | | | |
|---------------|--------|----------------|-------------|---------------|------------|--------------|-------------|--------------|--------------|--------------|--------------|--------------|
| | | | 30-59 DAYS | | 60-89 DAYS | | 90-119 DAYS | | 120-149 DAYS | | 150-179 DAYS | |
| POOL/GROUP | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 13,312 | 611,690,662.88 | 259 | 12,252,811.78 | 132 | 8,417,844.55 | 101 | 5,228,239.15 | 67 | 3,873,544.72 | 52 | 3,086,015.46 |
| DEAL TOTALS | 13,312 | 611,690,662.88 | 259 | 12,252,811.78 | 132 | 8,417,844.55 | 101 | 5,228,239.15 | 67 | 3,873,544.72 | 52 | 3,086,015.46 |

| 180+ DAYS | | | FORECLOSURE | | REO LOANS | | PAID OFF | | REPURCHASED | | LIQUIDATED | |
|---------------|-------|--------------|-------------|--------------|-----------|------------|----------|--------------|-------------|--------|------------|--------------|
| POOL/GROUP | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 72 | 4,310,227.66 | 18 | 1,533,421.26 | 3 | 176,887.56 | 90 | 1,493,973.29 | 0 | 0.00 | 59 | 3,509,931.27 |
| DEAL TOTALS | 72 | 4,310,227.66 | 18 | 1,533,421.26 | 3 | 176,887.56 | 90 | 1,493,973.29 | 0 | 0.00 | 59 | 3,509,931.27 |

Delinquency information appearing on this statement has been derived using the OTS method.

MODIFICATION SUMMARY

| CAPITALIZATION WORKOUTS | | | | | | | | | OTHER MODIFICATIONS | | | |
|-------------------------|-------|--------------------|---------------|--------------------|-------|--------------------|---------------|-------|---------------------|-------|---------------|--|
| CURRENT PERIOD | | | CALENDAR YEAR | | | CUMULATIVE | | | CURRENT PERIOD | | CUMULATIVE | |
| POOL/GROUP | COUNT | CAPITALIZED AMOUNT | COUNT | CAPITALIZED AMOUNT | COUNT | CAPITALIZED AMOUNT | % OF ORIG BAL | COUNT | BALANCE | COUNT | BALANCE | |
| POOL (161052) | 9 | 1,832.37 | 21 | 7,567.93 | 21 | 7,567.93 | 0.000787% | 438 | 18,760,264.38 | 445 | 18,635,745.63 | |
| DEAL TOTALS | 9 | 1,832.37 | 21 | 7,567.93 | 21 | 7,567.93 | 0.000787% | 438 | 18,760,264.38 | 445 | 18,635,745.63 | |

Calendar Year Capitalization Workouts represent all Capitalization Workouts entered into during the current calendar year as it relates to the Collection Period

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

COLLECTIONS SUMMARY

| | POOL (161052) | DEAL TOTALS |
|--------------------------------------|---------------|--------------|
| (1) INTEREST COLLECTIONS | 2,614,085.46 | 2,614,085.46 |
| (1a) LESS EXCLUDED INTEREST | 141,139.25 | 141,139.25 |
| (1b) =INCLUDED INTEREST COLLECTIONS | 2,472,946.21 | 2,472,946.21 |
| (2) PRINCIPAL COLLECTIONS | 4,168,886.59 | 4,168,886.59 |
| (2a) LESS EXCLUDED PRINCIPAL | 630,233.28 | 630,233.28 |
| (2b) =INCLUDED PRINCIPAL COLLECTIONS | 3,538,653.31 | 3,538,653.31 |
| (3) ADDITIONAL BALANCE | 0.00 | 0.00 |
| (4) NET PRINCIPAL COLLECTIONS | 3,538,653.31 | 3,538,653.31 |
| (5) ADJUSTMENT AMOUNT | 0.00 | 0.00 |
| (6) INSURED PAYMENT AMOUNT | 0.00 | 0.00 |
| (7) TOTAL COLLECTIONS AMOUNT | 6,011,599.52 | 6,011,599.52 |

ALLOCATION OF PAYMENTS

| | POOL (161052) | DEAL TOTALS |
|--|---------------|--------------|
| (1) TOTAL COLLECTIONS | 6,011,599.52 | 6,011,599.52 |
| (2) INTEREST DISTRIBUTION AMOUNT | 248,775.10 | 248,775.10 |
| (3) PRINCIPAL COLLECTION DISTRIBUTION AMOUNT | 3,536,820.94 | 3,536,820.94 |
| (4) LIQUIDATION LOSS DISTRIBUTION AMOUNT | 2,166,048.36 | 2,166,048.36 |
| (5) CREDIT ENHANCEMENT PREMIUM AMOUNT | 59,955.12 | 59,955.12 |
| (6) CREDIT ENHANCEMENT REIMBURSEMENT AMOUNT | 0.00 | 0.00 |
| (7) OVERCOLLATERALIZATION INCREASE AMOUNT | 0.00 | 0.00 |
| (8) CREDIT ENHANCEMENT - OTHER AMOUNTS OWED | 0.00 | 0.00 |
| (9) PREPAYMENT INTEREST SHORTFALL | 0.00 | 0.00 |
| (10) BASIS RISK/NET WAC SHORTFALL | 0.00 | 0.00 |
| (11) SERVICEMEMBERS CIVIL RELIEF ACT SHORTFALL | 0.00 | 0.00 |
| (12) REMAINING AMOUNT TO SB CERTIFICATES | 0.00 | 0.00 |

PREPAYMENT FEE SUMMARY

| | POOL (161052) | DEAL TOTALS |
|--|---------------|-------------|
| (1) PREPAYMENT FEE COLLECTED | 0.00 | 0.00 |
| (2) PREPAYMENT FEE PAID TO SB CERTIFICATES | 0.00 | 0.00 |

For each Group, if applicable, and at the Deal level, the Substitution Adjustment Amounts for the Collection Period are 0.00.

Excess Spread is 2,166,048.36

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

LIQUIDATION LOSS SUMMARY

| CURRENT PERIOD REALIZED LOSSES | | DEEMED LIQUIDATIONS | CHARGE-OFFS | BANKRUPTCY | TOTAL LIQUIDATIONS |
|--------------------------------|--|---------------------|----------------|------------|--------------------|
| POOL (161052) | (1) LOSS COUNT | 0 | 59 | 0 | 59 |
| | (2) BEGINNING AGGREGATE ACTUAL BALANCE | 0.00 | 3,509,931.27 | 0.00 | 3,509,931.27 |
| | (3) REALIZED LOSS AMOUNT | 0.00 | 3,451,725.42 | 0.00 | 3,451,725.42 |
| DEAL TOTAL | (1) LOSS COUNT | 0 | 59 | 0 | 59 |
| | (2) BEGINNING AGGREGATE ACTUAL BALANCE | 0.00 | 3,509,931.27 | 0.00 | 3,509,931.27 |
| | (3) REALIZED LOSS AMOUNT | 0.00 | 3,451,725.42 | 0.00 | 3,451,725.42 |
| CUMULATIVE REALIZED LOSSES | | DEEMED LIQUIDATIONS | CHARGE-OFFS | BANKRUPTCY | TOTAL LIQUIDATIONS |
| POOL (161052) | (1) LOSS COUNT | 0 | 1,979 | 0 | 1,979 |
| | (2) TOTAL REALIZED LOSS | 0.00 | 274,337,558.37 | 0.00 | 274,337,558.37 |
| DEAL TOTAL | (1) LOSS COUNT | 0 | 1,979 | 0 | 1,979 |
| | (2) TOTAL REALIZED LOSS | 0.00 | 274,337,558.37 | 0.00 | 274,337,558.37 |
| SUBSEQUENT RECOVERIES | | CURRENT PERIOD | CUMULATIVE | | |
| POOL (161052) | (1) SUBSEQUENT RECOVERIES COUNT | 227 | 1,213 | | |
| | (2) SUBSEQUENT PRINCIPAL RECOVERIES | 551,350.24 | 8,958,153.29 | | |
| | (3) NET LOSS | 2,900,375.18 | 265,379,405.08 | | |
| | (4) NET LOSS % | 0.301687 % | 27.603863 % | | |
| DEAL TOTAL | (1) SUBSEQUENT RECOVERIES COUNT | 227 | 1,213 | | |
| | (2) SUBSEQUENT PRINCIPAL RECOVERIES | 551,350.24 | 8,958,153.29 | | |
| | (3) NET LOSS | 2,900,375.18 | 265,379,405.08 | | |
| | (4) NET LOSS % | 0.301687 % | 27.603863 % | | |

The Cumulative Total Realized Loss Percentages are as follows:
 POOL (161052) 28.535659 %
 DEAL TOTAL 28.535659 %

There were 0.00 losses caused by or resulting from an Extraordinary Event in the Collection Period, 0.00 total cumulatively.

The Cumulative Loan Count for Subsequent Recoveries and Realized Losses begins with the January 2010 Distribution.

GMAC
HOME EQUITY LOAN TRUST 2006-HE1
RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
STATEMENT TO CERTIFICATEHOLDERS

PERFORMANCE TRIGGER SUMMARY

| POOL/GROUP | TRIGGER TEST NAME | TRIGGER TEST DESCRIPTION | TRIGGER TEST RESULT |
|---------------|----------------------------|--|----------------------------|
| POOL (161052) | Stepdown Date - Clause (x) | Payment Date \geq 10/25/2008 | Pass |
| POOL (161052) | Stepdown Date - Clause (y) | Pool Balance $<$ 50% of Cut-Off Balance | Pass |
| POOL (161052) | Stepdown Date | Later to occur of Clause (x) and Clause (y) | Stepdown Date has occurred |
| POOL (161052) | Trigger Event (i) | Agg. Liq. Loss Amt $>$ 1.50% plus 1/6 of 0.50% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (ii) | Agg. Liq. Loss Amt $>$ 2.00% plus 1/12 of 0.60% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (iii) | Agg. Liq. Loss Amt $>$ 2.60% plus 1/12 of 1.00% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (iv) | Agg. Liq. Loss Amt $>$ 3.60% * Cut-off Date Balance | Trigger in effect |
| POOL (161052) | Trigger Event (v) | Rolling Three Month Delinquency Percentage \geq 3.50% | Trigger in effect |
| POOL (161052) | Trigger Event (vi) | Excess Spread $<$ 2.00% | Trigger in effect |

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

OVERCOLLATERALIZATION SUMMARY

| | PRIOR REQUIRED OVERCOLLATERALIZATION AMOUNT | BEGINNING OVERCOLLATERALIZATION/ UNDERCOLLATERALIZATION AMOUNT | OVERCOLLATERALIZATION INCREASE AMOUNT | OVERCOLLATERALIZATION REDUCTION AMOUNT | ENDING OVERCOLLATERALIZATION/ UNDERCOLLATERALIZATION AMOUNT | CURRENT REQUIRED OVERCOLLATERALIZATION AMOUNT |
|------------------|---|---|---|--|--|---|
| GROUP I (161052) | 34,609,861.35 | -57,361.07 | 0.00 | 0.00 | -131,023.00 | 34,609,861.35 |
| DEAL TOTALS | 34,609,861.35 | -57,361.07 | 0.00 | 0.00 | -131,023.00 | 34,609,861.35 |

CREDIT ENHANCEMENT SUMMARY

| POOL/GROUP | CREDIT ENHANCER | PREVIOUS UNREIMBURSED CREDIT PREMIUM | INTEREST ON PREVIOUS UNREIMBURSED PREMIUM | CURRENT MONTH ENHANCEMENT PREMIUM DUE | CREDIT ENHANCEMENT PREMIUM AMOUNT PAID | CREDIT ENHANCEMENT UNREIMBURSED PREMIUM | CREDIT ENHANCEMENT DRAW AMOUNT | CREDIT ENHANCEMENT REIMBURSEMENT AMOUNT | CREDIT ENHANCEMENT UNREIMBURSED AMOUNT |
|---------------|----------------------------------|---|--|--|---|--|---|--|---|
| POOL (161052) | Financial Guaranty Insurance Com | 0.00 | 0.00 | 59,955.12 | 59,955.12 | 0.00 | 0.00 | 0.00 | 35,449,919.52 |
| DEAL TOTALS | | 0.00 | 0.00 | 59,955.12 | 59,955.12 | 0.00 | 0.00 | 0.00 | 35,449,919.52 |

EXCLUDED AMOUNTS SUMMARY

| POOL/GROUP | BEGINNING EXCLUDED AMOUNT | PRINCIPAL DRAWS | EXCLUDED PRINCIPAL PAYMENT | EXCLUDED LOSS AMOUNT | ENDING EXCLUDED AMOUNT |
|---------------|---------------------------------|--------------------|----------------------------------|----------------------------|------------------------------|
| POOL (161052) | 58,072,670.92 | 695,699.75 | 630,233.28 | 86,794.64 | 58,051,342.75 |
| DEAL TOTALS | 58,072,670.92 | 695,699.75 | 630,233.28 | 86,794.64 | 58,051,342.75 |

Per the deal documents, an insurance payment claim to Financial Guaranty Insurance Company has been submitted in the amount of 1,125,220.49

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

REPURCHASE SUMMARY

| POOL/GROUP | BREACH OF REPS AND WARRANTIES | | OPTIONAL REPURCHASE OF DEFAULTED LOANS | | SELLER SERVICER REPURCHASES | | TOTAL | |
|---------------|-------------------------------|--------|--|--------|-----------------------------|--------|-------|--------|
| | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| DEAL TOTALS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |

MISCELLANEOUS INFORMATION SUMMARY

| | CURRENT PERIOD SERVICE MEMBERS CIVIL RELIEF ACT INTEREST SHORTFALL | CURRENT PERIOD LOAN MODIFICATION RATE REDUCTION INTEREST SHORTFALL | CURRENT YEAR LIEN RELEASE LOAN COUNT | CURRENT YEAR LIEN RELEASE LOAN AMOUNT | CUMULATIVE LIEN RELEASE LOAN COUNT | CUMULATIVE LIEN RELEASE LOAN AMOUNT |
|---------------|--|--|--------------------------------------|---------------------------------------|------------------------------------|-------------------------------------|
| POOL (161052) | 222.51 | 60,882.43 | 0 | 0.00 | 20 | 0.00 |
| DEAL TOTALS | 222.51 | 60,882.43 | 0 | 0.00 | 20 | 0.00 |

| | LIEN RELEASE OUTSTANDING PRINCIPAL AMOUNT AS A PERCENTAGE OF POOL BALANCE | CURRENT PERIOD ADVANCES OUTSTANDING | CURRENT PERIOD ADVANCES REIMBURSED | |
|---------------|---|-------------------------------------|------------------------------------|------|
| POOL (161052) | 0.00000 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | 0.00000 | 0.00 | 0.00 | 0.00 |

Notes:
 The servicer may in its reasonable discretion make advances to pay off a first lien mortgage so that upon the servicer's foreclosure of the second mortgage, the property will be acquired free and clear of the first lien. When the sale of the acquired property is completed, such advances will be reimbursed from the sales proceeds.

There are no outstanding release agreements with respect to Unsecured Loans.

For each Group, if applicable, and at the Deal Level, there were 0 increases in Credit Limits for a total amount of 0.00.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

DISTRIBUTION SUMMARY

| CLASS | CUSIP | ORIGINAL FACE VALUE | PRINCIPAL BALANCE BEFORE DISTRIBUTION | CURRENT PASS-THROUGH RATE | PRINCIPAL DISTRIBUTION | INTEREST DISTRIBUTION | TOTAL DISTRIBUTION | *DEFERRED INTEREST | PRINCIPAL LOSS | ADDITIONAL BALANCE | REMAINING PRINCIPAL BALANCE |
|-------|-----------|------------------------|---|---------------------------------|---------------------------|--------------------------|-----------------------|-----------------------|-------------------|-----------------------|-----------------------------------|
| A-1 | 361856ER4 | 1274,156,000.00 | 592,649,335.27 | 0.50360 % | 6,204,442.57 | 240,195.45 | 6,444,638.02 | 0.00 | 1,482,474.62 | 0.00 | 584,962,418.08 |
| CERTS | | 0.00 | 0.00 | 0.00000 % | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | 1,274,156,000.00 | 592,649,335.27 | | 6,204,442.57 | 240,195.45 | 6,444,638.02 | 0.00 | 1,482,474.62 | 0.00 | 584,962,418.08 |

DISTRIBUTION FACTOR SUMMARY
 AMOUNTS PER \$25,000 UNIT

| CLASS | PRINCIPAL BALANCE BEFORE DISTRIBUTION | PRINCIPAL DISTRIBUTION | INTEREST DISTRIBUTION | ADDITIONAL BALANCE | TOTAL DISTRIBUTION | DEFERRED INTEREST | PRINCIPAL BALANCE AFTER DISTRIBUTION |
|-------|---|---------------------------|--------------------------|-----------------------|-----------------------|----------------------|--|
| A-1 | 11,628.272660 | 121.736321 | 4.712834 | 0.000000 | 126.449155 | 0.000000 | 11,477.448960 |

* DEFERRED INTEREST - INCLUDES NON-CASH ALLOCATIONS

DETERMINATION DATE 18-January-2012
 PAYMENT DATE 25-January-2012

RESIDENTIAL FUNDING COMPANY, LLC
 2255 NORTH ONTARIO STREET, SUITE 400
 BURBANK, CA 91504-2130
 (818) 260-1441
www.gmacrfc.com/investors/

The Percentage Interests for the Notes are as follows:

A-1 100.00 %

The percentage of the Remaining Principal Balance over the Original Face Values are as follows:

A-1 45.909796 % CERTS 0.000000 %

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

INTEREST DISTRIBUTION SUMMARY

| CLASS | RECORD DATE | ACCRUAL DATES | INTEREST ACCRUAL METHODOLOGY | ACCRUED CERTIFICATE INTEREST | PREPAYMENT INTEREST SHORTFALL ALLOCATED | SERVICEMEMBERS CIVIL RELIEF ACT SHORTFALL ALLOCATED | PRIOR PERIOD SHORTFALLS REPAID | CERTIFICATE INTEREST DISTRIBUTION AMOUNT |
|-------------|-------------|-----------------------|------------------------------|------------------------------|---|---|--------------------------------|--|
| A-1 | 01/24/2012 | 12/27/2011-01/24/2012 | Actual/360 | 240,424.67 | 0.00 | 229.22 | 0.00 | 240,195.45 |
| CERTS | 12/31/2011 | 12/01/2011-12/31/2011 | 30/360 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | | | | 240,424.67 | 0.00 | 229.22 | 0.00 | 240,195.45 |

PREPAYMENT INTEREST SHORTFALL AMOUNTS

BASIS RISK/NET WAC SHORTFALL AMOUNTS

| CLASS | PREPAYMENT INTEREST SHORTFALL AMOUNTS | | | | | BASIS RISK/NET WAC SHORTFALL AMOUNTS | | | | |
|-------------|---------------------------------------|---------------------|-------------------------------|------------|------------------|--------------------------------------|---------------------|-------------------------------|------------|------------------|
| | CURRENT PERIOD | PRIOR PERIOD UNPAID | PRIOR UNPAID ACCRUED INTEREST | TOTAL PAID | REMAINING UNPAID | CURRENT PERIOD | PRIOR PERIOD UNPAID | PRIOR UNPAID ACCRUED INTEREST | TOTAL PAID | REMAINING UNPAID |
| A-1 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | | | | | | | | | | |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

INDEX VALUE USED FOR THE CURRENT DISTRIBUTION : LIBOR - 1 MONTH 0.29360

For each Class of Certificates, the aggregate Interest Distribution Amount remaining unpaid is 0.00.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

COLLATERAL SUMMARY

| POOL/GROUP | MASTER SERVICER FEE AMOUNT | SUBSERVICER FEE AMOUNT | WEIGHTED AVERAGE GROSS RATE | WEIGHTED AVERAGE NET RATE | WEIGHTED AVERAGE REMAINING AMORTIZATION TERM | WEIGHTED AVERAGE MONTHS TO MATURITY | WEIGHTED AVERAGE REMAINING DRAW MONTHS | PERCENTAGE OF DELINQUENT LOANS | ADDITIONAL DRAW AMOUNTS |
|--------------|----------------------------|------------------------|-----------------------------|---------------------------|--|-------------------------------------|--|--------------------------------|-------------------------|
| POOL -161052 | 0.00 | 269,501.46 | 4.51289082 % | 3.90357444 % | 203.89 | 139.41 | 56.09 | 5.8745690 % | 1,022,913.76 |
| DEAL TOTALS | 0.00 | 269,501.46 | | | | | | 5.8745690 % | 1,022,913.76 |

| POOL/GROUP | BEGINNING OF PERIOD COUNT | AMOUNT | SCHEDULED PRINCIPAL COUNT | AMOUNT | CURTAILMENTS COUNT | AMOUNT | PAYOFFS COUNT | AMOUNT | MATURED LOANS COUNT | AMOUNT |
|---------------|---------------------------|----------------|---------------------------|------------|--------------------|--------------|---------------|--------------|---------------------|--------|
| POOL (161052) | 14,016 | 650,569,655.02 | N/A | 642,280.18 | N/A | 2,665,566.06 | 90 | 2,033,655.79 | 0 | N/A |
| DEAL TOTALS | 14,016 | 650,569,655.02 | N/A | 642,280.18 | N/A | 2,665,566.06 | 90 | 2,033,655.79 | 0 | N/A |

| POOL/GROUP | REPURCHASES COUNT | AMOUNT | LIQUIDATIONS COUNT | AMOUNT | LOSSES COUNT | AMOUNT | DRAW COUNT | AMOUNT | END OF PERIOD COUNT | AMOUNT |
|---------------|-------------------|--------|--------------------|--------------|--------------|------------|------------|--------------|---------------------|----------------|
| POOL (161052) | 0 | 0.00 | 61 | 3,935,224.23 | N/A | 107,057.99 | N/A | 1,022,913.76 | 13,865 | 642,208,784.53 |
| DEAL TOTALS | 0 | 0.00 | 61 | 3,935,224.23 | N/A | 107,057.99 | N/A | 1,022,913.76 | 13,865 | 642,208,784.53 |

GMACM Recovery Fee for the Current Period is 31,364.68

Total Curtailments for the deal are 2,665,566.06

The Loan Count at the Beginning of the preceding Collection Period was 14,165

POOL -161052 Net WAC Rate: 3.783574

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

DELINQUENCY SUMMARY

| CURRENT | | | DELINQUENCY | | | | | | | | | |
|---------------|--------|----------------|-------------|---------------|------------|--------------|-------------|--------------|--------------|--------------|--------------|--------------|
| | | | 30-59 DAYS | | 60-89 DAYS | | 90-119 DAYS | | 120-149 DAYS | | 150-179 DAYS | |
| POOL/GROUP | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 13,166 | 604,481,786.41 | 258 | 12,513,075.58 | 136 | 7,020,603.17 | 86 | 5,637,184.61 | 80 | 3,890,683.61 | 50 | 3,117,361.25 |
| DEAL TOTALS | 13,166 | 604,481,786.41 | 258 | 12,513,075.58 | 136 | 7,020,603.17 | 86 | 5,637,184.61 | 80 | 3,890,683.61 | 50 | 3,117,361.25 |

| 180+ DAYS | | | FORECLOSURE | | REO LOANS | | PAID OFF | | REPURCHASED | | LIQUIDATED | |
|---------------|-------|--------------|-------------|--------------|-----------|------------|----------|--------------|-------------|--------|------------|--------------|
| POOL/GROUP | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 70 | 3,921,560.91 | 17 | 1,509,729.00 | 2 | 116,799.99 | 90 | 2,033,655.79 | 0 | 0.00 | 61 | 3,935,224.23 |
| DEAL TOTALS | 70 | 3,921,560.91 | 17 | 1,509,729.00 | 2 | 116,799.99 | 90 | 2,033,655.79 | 0 | 0.00 | 61 | 3,935,224.23 |

Delinquency information appearing on this statement has been derived using the OTS method.

MODIFICATION SUMMARY

| CAPITALIZATION WORKOUTS | | | | | | | | | OTHER MODIFICATIONS | | | |
|-------------------------|-------|--------------------|---------------|--------------------|-------|--------------------|---------------|-------|---------------------|-------|---------------|--|
| CURRENT PERIOD | | | CALENDAR YEAR | | | CUMULATIVE | | | CURRENT PERIOD | | CUMULATIVE | |
| POOL/GROUP | COUNT | CAPITALIZED AMOUNT | COUNT | CAPITALIZED AMOUNT | COUNT | CAPITALIZED AMOUNT | % OF ORIG BAL | COUNT | BALANCE | COUNT | BALANCE | |
| POOL (161052) | 32 | 11,777.12 | 32 | 11,777.12 | 53 | 19,345.05 | 0.002012% | 437 | 18,288,829.47 | 448 | 18,176,478.14 | |
| DEAL TOTALS | 32 | 11,777.12 | 32 | 11,777.12 | 53 | 19,345.05 | 0.002012% | 437 | 18,288,829.47 | 448 | 18,176,478.14 | |

Calendar Year Capitalization Workouts represent all Capitalization Workouts entered into during the current calendar year as it relates to the Collection Period

GMACM
HOME EQUITY LOAN TRUST 2006-HE1
RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
STATEMENT TO CERTIFICATEHOLDERS

COLLECTIONS SUMMARY

| | POOL (161052) | DEAL TOTALS |
|--------------------------------------|---------------|--------------|
| (1) INTEREST COLLECTIONS | 2,172,990.68 | 2,172,990.68 |
| (1a) LESS EXCLUDED INTEREST | 138,033.54 | 138,033.54 |
| (1b) =INCLUDED INTEREST COLLECTIONS | 2,034,957.14 | 2,034,957.14 |
| (2) PRINCIPAL COLLECTIONS | 5,479,457.78 | 5,479,457.78 |
| (2a) LESS EXCLUDED PRINCIPAL | 1,010,511.97 | 1,010,511.97 |
| (2b) =INCLUDED PRINCIPAL COLLECTIONS | 4,468,945.81 | 4,468,945.81 |
| (3) ADDITIONAL BALANCE | 0.00 | 0.00 |
| (4) NET PRINCIPAL COLLECTIONS | 4,468,945.81 | 4,468,945.81 |
| (5) ADJUSTMENT AMOUNT | 0.00 | 0.00 |
| (6) INSURED PAYMENT AMOUNT | 0.00 | 0.00 |
| (7) TOTAL COLLECTIONS AMOUNT | 6,503,902.95 | 6,503,902.95 |

ALLOCATION OF PAYMENTS

| | POOL (161052) | DEAL TOTALS |
|--|---------------|--------------|
| (1) TOTAL COLLECTIONS | 6,503,902.95 | 6,503,902.95 |
| (2) INTEREST DISTRIBUTION AMOUNT | 240,195.45 | 240,195.45 |
| (3) PRINCIPAL COLLECTION DISTRIBUTION AMOUNT | 4,456,030.41 | 4,456,030.41 |
| (4) LIQUIDATION LOSS DISTRIBUTION AMOUNT | 1,748,412.16 | 1,748,412.16 |
| (5) CREDIT ENHANCEMENT PREMIUM AMOUNT | 59,264.93 | 59,264.93 |
| (6) CREDIT ENHANCEMENT REIMBURSEMENT AMOUNT | 0.00 | 0.00 |
| (7) OVERCOLLATERALIZATION INCREASE AMOUNT | 0.00 | 0.00 |
| (8) CREDIT ENHANCEMENT - OTHER AMOUNTS OWED | 0.00 | 0.00 |
| (9) PREPAYMENT INTEREST SHORTFALL | 0.00 | 0.00 |
| (10) BASIS RISK/NET WAC SHORTFALL | 0.00 | 0.00 |
| (11) SERVICEMEMBERS CIVIL RELIEF ACT SHORTFALL | 0.00 | 0.00 |
| (12) REMAINING AMOUNT TO SB CERTIFICATES | 0.00 | 0.00 |

PREPAYMENT FEE SUMMARY

| | POOL (161052) | DEAL TOTALS |
|--|---------------|-------------|
| (1) PREPAYMENT FEE COLLECTED | 0.00 | 0.00 |
| (2) PREPAYMENT FEE PAID TO SB CERTIFICATES | 0.00 | 0.00 |

For each Group, if applicable, and at the Deal level, the Substitution Adjustment Amounts for the Collection Period are 0.00.

Excess Spread is 1,748,412.16

GMACM
HOME EQUITY LOAN TRUST 2006-HE1
RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
STATEMENT TO CERTIFICATEHOLDERS

| LIQUIDATION LOSS SUMMARY | | | | | |
|--------------------------------|--|---------------------|----------------|------------|--------------------|
| CURRENT PERIOD REALIZED LOSSES | | DEEMED LIQUIDATIONS | CHARGE-OFFS | BANKRUPTCY | TOTAL LIQUIDATIONS |
| POOL (161052) | (1) LOSS COUNT | 0 | 61 | 0 | 61 |
| | (2) BEGINNING AGGREGATE ACTUAL BALANCE | 0.00 | 3,935,224.23 | 0.00 | 3,935,224.23 |
| | (3) REALIZED LOSS AMOUNT | 0.00 | 3,797,268.48 | 0.00 | 3,797,268.48 |
| DEAL TOTAL | (1) LOSS COUNT | 0 | 61 | 0 | 61 |
| | (2) BEGINNING AGGREGATE ACTUAL BALANCE | 0.00 | 3,935,224.23 | 0.00 | 3,935,224.23 |
| | (3) REALIZED LOSS AMOUNT | 0.00 | 3,797,268.48 | 0.00 | 3,797,268.48 |
| CUMULATIVE REALIZED LOSSES | | DEEMED LIQUIDATIONS | CHARGE-OFFS | BANKRUPTCY | TOTAL LIQUIDATIONS |
| POOL (161052) | (1) LOSS COUNT | 0 | 2,040 | 0 | 2,040 |
| | (2) TOTAL REALIZED LOSS | 0.00 | 278,134,826.85 | 0.00 | 278,134,826.85 |
| DEAL TOTAL | (1) LOSS COUNT | 0 | 2,040 | 0 | 2,040 |
| | (2) TOTAL REALIZED LOSS | 0.00 | 278,134,826.85 | 0.00 | 278,134,826.85 |
| SUBSEQUENT RECOVERIES | | CURRENT PERIOD | CUMULATIVE | | |
| POOL (161052) | (1) SUBSEQUENT RECOVERIES COUNT | 119 | 1,235 | | |
| | (2) SUBSEQUENT PRINCIPAL RECOVERIES | 85,969.02 | 9,044,122.31 | | |
| | (3) NET LOSS | 3,711,299.46 | 269,090,704.54 | | |
| | (4) NET LOSS % | 0.386037 % | 27.989899 % | | |
| DEAL TOTAL | (1) SUBSEQUENT RECOVERIES COUNT | 119 | 1,235 | | |
| | (2) SUBSEQUENT PRINCIPAL RECOVERIES | 85,969.02 | 9,044,122.31 | | |
| | (3) NET LOSS | 3,711,299.46 | 269,090,704.54 | | |
| | (4) NET LOSS % | 0.386037 % | 27.989899 % | | |

The Cumulative Total Realized Loss Percentages are as follows:
POOL (161052) 28.930638 %
DEAL TOTAL 28.930638 %

There were 0.00 losses caused by or resulting from an Extraordinary Event in the Collection Period, 0.00 total cumulatively.

The Cumulative Loan Count for Subsequent Recoveries and Realized Losses begins with the January 2010 Distribution.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

PERFORMANCE TRIGGER SUMMARY

| POOL/GROUP | TRIGGER TEST NAME | TRIGGER TEST DESCRIPTION | TRIGGER TEST RESULT |
|---------------|----------------------------|--|----------------------------|
| POOL (161052) | Stepdown Date - Clause (x) | Payment Date >= 10/25/2008 | Pass |
| POOL (161052) | Stepdown Date - Clause (y) | Pool Balance < 50% of Cut-Off Balance | Pass |
| POOL (161052) | Stepdown Date | Later to occur of Clause (x) and Clause (y) | Stepdown Date has occurred |
| POOL (161052) | Trigger Event (i) | Agg. Liq. Loss Amt > 1.50% plus 1/6 of 0.50% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (ii) | Agg. Liq. Loss Amt > 2.00% plus 1/12 of 0.60% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (iii) | Agg. Liq. Loss Amt > 2.60% plus 1/12 of 1.00% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (iv) | Agg. Liq. Loss Amt > 3.60% * Cut-off Date Balance | Trigger in effect |
| POOL (161052) | Trigger Event (v) | Rolling Three Month Delinquency Percentage >= 3.50% | Trigger in effect |
| POOL (161052) | Trigger Event (vi) | Excess Spread < 2.00% | Trigger in effect |

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

OVERCOLLATERALIZATION SUMMARY

| | PRIOR REQUIRED OVERCOLLATERALIZATION AMOUNT | BEGINNING OVERCOLLATERALIZATION/ UNDERCOLLATERALIZATION AMOUNT | OVERCOLLATERALIZATION INCREASE AMOUNT | OVERCOLLATERALIZATION REDUCTION AMOUNT | ENDING OVERCOLLATERALIZATION/ UNDERCOLLATERALIZATION AMOUNT | CURRENT REQUIRED OVERCOLLATERALIZATION AMOUNT |
|------------------|---|---|---|--|--|---|
| GROUP I (161052) | 34,609,861.35 | -131,023.00 | 0.00 | 0.00 | -250,345.67 | 34,609,861.35 |
| DEAL TOTALS | 34,609,861.35 | -131,023.00 | 0.00 | 0.00 | -250,345.67 | 34,609,861.35 |

CREDIT ENHANCEMENT SUMMARY

| POOL/GROUP | CREDIT ENHANCER | PREVIOUS UNREIMBURSED CREDIT PREMIUM | INTEREST ON PREVIOUS UNREIMBURSED PREMIUM | CURRENT MONTH ENHANCEMENT PREMIUM DUE | CREDIT ENHANCEMENT PREMIUM AMOUNT PAID | CREDIT ENHANCEMENT UNREIMBURSED PREMIUM | CREDIT ENHANCEMENT DRAW AMOUNT | CREDIT ENHANCEMENT REIMBURSEMENT AMOUNT | CREDIT ENHANCEMENT UNREIMBURSED AMOUNT |
|---------------|----------------------------------|---|--|--|---|--|---|--|---|
| POOL (161052) | Financial Guaranty Insurance Com | 0.00 | 0.00 | 59,264.93 | 59,264.93 | 0.00 | 0.00 | 0.00 | 35,542,729.38 |
| DEAL TOTALS | | 0.00 | 0.00 | 59,264.93 | 59,264.93 | 0.00 | 0.00 | 0.00 | 35,542,729.38 |

EXCLUDED AMOUNTS SUMMARY

| POOL/GROUP | BEGINNING EXCLUDED AMOUNT | PRINCIPAL DRAWS | EXCLUDED PRINCIPAL PAYMENT | EXCLUDED LOSS AMOUNT | ENDING EXCLUDED AMOUNT |
|---------------|---------------------------------|--------------------|----------------------------------|----------------------------|------------------------------|
| POOL (161052) | 58,051,342.75 | 1,022,913.76 | 1,010,511.97 | 567,032.42 | 57,496,712.12 |
| DEAL TOTALS | 58,051,342.75 | 1,022,913.76 | 1,010,511.97 | 567,032.42 | 57,496,712.12 |

Per the deal documents, an insurance payment claim to Financial Guaranty Insurance Company has been submitted in the amount of 1,482,474.62

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

REPURCHASE SUMMARY

| POOL/GROUP | BREACH OF REPS AND WARRANTIES | | OPTIONAL REPURCHASE OF DEFAULTED LOANS | | SELLER SERVICER REPURCHASES | | TOTAL | |
|---------------|-------------------------------|--------|--|--------|-----------------------------|--------|-------|--------|
| | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| DEAL TOTALS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |

MISCELLANEOUS INFORMATION SUMMARY

| | CURRENT PERIOD SERVICE MEMBERS CIVIL RELIEF ACT INTEREST SHORTFALL | CURRENT PERIOD LOAN MODIFICATION RATE REDUCTION INTEREST SHORTFALL | CURRENT YEAR LIEN RELEASE LOAN COUNT | CURRENT YEAR LIEN RELEASE LOAN AMOUNT | CUMULATIVE LIEN RELEASE LOAN COUNT | CUMULATIVE LIEN RELEASE LOAN AMOUNT |
|---------------|--|--|--------------------------------------|---------------------------------------|------------------------------------|-------------------------------------|
| POOL (161052) | 229.22 | 70,334.16 | 0 | 0.00 | 2 | 0.00 |
| DEAL TOTALS | 229.22 | 70,334.16 | 0 | 0.00 | 2 | 0.00 |

| | LIEN RELEASE OUTSTANDING PRINCIPAL AMOUNT AS A PERCENTAGE OF POOL BALANCE | CURRENT PERIOD ADVANCES OUTSTANDING | CURRENT PERIOD ADVANCES REIMBURSED | |
|---------------|---|-------------------------------------|------------------------------------|---|
| POOL (161052) | 0.00000 | 0.00 | 0.00 | 0 |
| DEAL TOTALS | 0.00000 | 0.00 | 0.00 | 0 |

Notes:
 The servicer may in its reasonable discretion make advances to pay off a first lien mortgage so that upon the servicer's foreclosure of the second mortgage, the property will be acquired free and clear of the first lien. When the sale of the acquired property is completed, such advances will be reimbursed from the sales proceeds.

There are no outstanding release agreements with respect to Unsecured Loans.

For each Group, if applicable, and at the Deal Level, there were 0 increases in Credit Limits for a total amount of 0.00.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

DISTRIBUTION SUMMARY

| CLASS | CUSIP | ORIGINAL FACE VALUE | PRINCIPAL BALANCE BEFORE DISTRIBUTION | CURRENT PASS-THROUGH RATE | PRINCIPAL DISTRIBUTION | INTEREST DISTRIBUTION | TOTAL DISTRIBUTION | *DEFERRED INTEREST | PRINCIPAL LOSS | ADDITIONAL BALANCE | REMAINING PRINCIPAL BALANCE |
|--------------|-----------|-------------------------|---|---------------------------------|---------------------------|--------------------------|-----------------------|-----------------------|----------------------|-----------------------|-----------------------------------|
| A-1 CERTS | 361856ER4 | 1274,156,000.00 0.00 | 584,962,418.08 0.00 | 0.48630 % 0.00000 % | 5,224,105.65 0.00 | 260,533.08 0.00 | 5,484,638.73 0.00 | 0.00 0.00 | 1,660,192.81 0.00 | 0.00 0.00 | 578,078,119.62 0.00 |
| | | 1,274,156,000.00 | 584,962,418.08 | | 5,224,105.65 | 260,533.08 | 5,484,638.73 | 0.00 | 1,660,192.81 | 0.00 | 578,078,119.62 |

DISTRIBUTION FACTOR SUMMARY
 AMOUNTS PER \$25,000 UNIT

| CLASS | PRINCIPAL BALANCE BEFORE DISTRIBUTION | PRINCIPAL DISTRIBUTION | INTEREST DISTRIBUTION | ADDITIONAL BALANCE | TOTAL DISTRIBUTION | DEFERRED INTEREST | PRINCIPAL BALANCE AFTER DISTRIBUTION |
|-------|---|---------------------------|--------------------------|-----------------------|-----------------------|----------------------|--|
| A-1 | 11,477.448960 | 102.501296 | 5.111876 | 0.000000 | 107.613172 | 0.000000 | 11,342.373300 |

* DEFERRED INTEREST - INCLUDES NON-CASH ALLOCATIONS

DETERMINATION DATE 21-February-2012
 PAYMENT DATE 27-February-2012

RESIDENTIAL FUNDING COMPANY, LLC
 2255 NORTH ONTARIO STREET, SUITE 400
 BURBANK, CA 91504-2130
 (818) 260-1441
www.gmacrfc.com/investors/

The Percentage Interests for the Notes are as follows:
 A-1 100.00 %

The percentage of the Remaining Principal Balance over the Original Face Values are as follows:
 A-1 45.369493 % CERTS 0.000000 %

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

INTEREST DISTRIBUTION SUMMARY

| CLASS | RECORD DATE | ACCRUAL DATES | INTEREST ACCRUAL METHODOLOGY | ACCRUED CERTIFICATE INTEREST | PREPAYMENT INTEREST SHORTFALL ALLOCATED | SERVICEMEMBERS CIVIL RELIEF ACT SHORTFALL ALLOCATED | PRIOR PERIOD SHORTFALLS REPAID | CERTIFICATE INTEREST DISTRIBUTION AMOUNT |
|-------------|-------------|-----------------------|------------------------------|------------------------------|---|---|--------------------------------|--|
| A-1 | 02/24/2012 | 01/25/2012-02/26/2012 | Actual/360 | 260,761.62 | 0.00 | 228.54 | 0.00 | 260,533.08 |
| CERTS | 01/31/2012 | 01/01/2012-01/31/2012 | 30/360 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | | | | 260,761.62 | 0.00 | 228.54 | 0.00 | 260,533.08 |

PREPAYMENT INTEREST SHORTFALL AMOUNTS

BASIS RISK/NET WAC SHORTFALL AMOUNTS

| CLASS | PREPAYMENT INTEREST SHORTFALL AMOUNTS | | | | | BASIS RISK/NET WAC SHORTFALL AMOUNTS | | | | |
|-------------|---------------------------------------|---------------------|-------------------------------|------------|------------------|--------------------------------------|---------------------|-------------------------------|------------|------------------|
| | CURRENT PERIOD | PRIOR PERIOD UNPAID | PRIOR UNPAID ACCRUED INTEREST | TOTAL PAID | REMAINING UNPAID | CURRENT PERIOD | PRIOR PERIOD UNPAID | PRIOR UNPAID ACCRUED INTEREST | TOTAL PAID | REMAINING UNPAID |
| A-1 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | | | | | | | | | | |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

INDEX VALUE USED FOR THE CURRENT DISTRIBUTION : LIBOR - 1 MONTH 0.27630

For each Class of Certificates, the aggregate Interest Distribution Amount remaining unpaid is 0.00.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

COLLATERAL SUMMARY

| POOL/GROUP | MASTER SERVICER FEE AMOUNT | SUBSERVICER FEE AMOUNT | WEIGHTED AVERAGE GROSS RATE | WEIGHTED AVERAGE NET RATE | WEIGHTED AVERAGE REMAINING AMORTIZATION TERM | WEIGHTED AVERAGE MONTHS TO MATURITY | WEIGHTED AVERAGE REMAINING DRAW MONTHS | PERCENTAGE OF DELINQUENT LOANS | ADDITIONAL DRAW AMOUNTS |
|--------------|----------------------------|------------------------|-----------------------------|---------------------------|--|-------------------------------------|--|--------------------------------|-------------------------|
| POOL -161052 | 0.00 | 266,132.56 | 4.49820185 % | 3.88889863 % | 204.51 | 138.69 | 55.17 | 5.8669725 % | 739,899.18 |
| DEAL TOTALS | 0.00 | 266,132.56 | | | | | | 5.8669725 % | 739,899.18 |

| POOL/GROUP | BEGINNING OF PERIOD COUNT | AMOUNT | SCHEDULED PRINCIPAL COUNT | AMOUNT | CURTAILMENTS COUNT | AMOUNT | PAYOFFS COUNT | AMOUNT | MATURED LOANS COUNT | AMOUNT |
|---------------|---------------------------|----------------|---------------------------|------------|--------------------|--------------|---------------|--------------|---------------------|--------|
| POOL (161052) | 13,865 | 642,208,784.53 | N/A | 602,422.06 | N/A | 1,605,210.59 | 90 | 1,861,236.25 | 0 | N/A |
| DEAL TOTALS | 13,865 | 642,208,784.53 | N/A | 602,422.06 | N/A | 1,605,210.59 | 90 | 1,861,236.25 | 0 | N/A |

| POOL/GROUP | REPURCHASES COUNT | AMOUNT | LIQUIDATIONS COUNT | AMOUNT | LOSSES COUNT | AMOUNT | DRAW COUNT | AMOUNT | END OF PERIOD COUNT | AMOUNT |
|---------------|-------------------|--------|--------------------|--------------|--------------|------------|------------|------------|---------------------|----------------|
| POOL (161052) | 0 | 0.00 | 53 | 3,425,458.82 | N/A | 139,571.35 | N/A | 739,899.18 | 13,722 | 635,314,784.64 |
| DEAL TOTALS | 0 | 0.00 | 53 | 3,425,458.82 | N/A | 139,571.35 | N/A | 739,899.18 | 13,722 | 635,314,784.64 |

GMACM Recovery Fee for the Current Period is 26,285.31

Total Curtailments for the deal are 1,605,210.59

The Loan Count at the Beginning of the preceding Collection Period was 14,016

POOL -161052 Net WAC Rate: 3.768899

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

DELINQUENCY SUMMARY

| CURRENT | | | DELINQUENCY | | | | | | | | | |
|---------------|--------|----------------|-------------|---------------|------------|--------------|-------------|--------------|--------------|--------------|--------------|--------------|
| | | | 30-59 DAYS | | 60-89 DAYS | | 90-119 DAYS | | 120-149 DAYS | | 150-179 DAYS | |
| POOL/GROUP | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 13,045 | 598,041,040.71 | 231 | 12,893,138.20 | 142 | 7,297,004.20 | 83 | 3,956,442.91 | 65 | 4,147,199.03 | 59 | 3,014,194.75 |
| DEAL TOTALS | 13,045 | 598,041,040.71 | 231 | 12,893,138.20 | 142 | 7,297,004.20 | 83 | 3,956,442.91 | 65 | 4,147,199.03 | 59 | 3,014,194.75 |

| 180+ DAYS | | | FORECLOSURE | | REO LOANS | | PAID OFF | | REPURCHASED | | LIQUIDATED | |
|---------------|-------|--------------|-------------|--------------|-----------|------------|----------|--------------|-------------|--------|------------|--------------|
| POOL/GROUP | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 78 | 4,205,878.19 | 17 | 1,643,086.66 | 2 | 116,799.99 | 90 | 1,861,236.25 | 0 | 0.00 | 53 | 3,425,458.82 |
| DEAL TOTALS | 78 | 4,205,878.19 | 17 | 1,643,086.66 | 2 | 116,799.99 | 90 | 1,861,236.25 | 0 | 0.00 | 53 | 3,425,458.82 |

Delinquency information appearing on this statement has been derived using the OTS method.

MODIFICATION SUMMARY

| CAPITALIZATION WORKOUTS | | | | | | | | | OTHER MODIFICATIONS | | | |
|-------------------------|-------|--------------------|---------------|--------------------|------------|--------------------|---------------|-------|---------------------|-------|---------------|--|
| CURRENT PERIOD | | | CALENDAR YEAR | | CUMULATIVE | | | | CURRENT PERIOD | | CUMULATIVE | |
| POOL/GROUP | COUNT | CAPITALIZED AMOUNT | COUNT | CAPITALIZED AMOUNT | COUNT | CAPITALIZED AMOUNT | % OF ORIG BAL | COUNT | BALANCE | COUNT | BALANCE | |
| POOL (161052) | 35 | 16,286.64 | 67 | 28,063.76 | 88 | 35,631.69 | 0.003706% | 461 | 19,479,339.08 | 456 | 17,525,896.64 | |
| DEAL TOTALS | 35 | 16,286.64 | 67 | 28,063.76 | 88 | 35,631.69 | 0.003706% | 461 | 19,479,339.08 | 456 | 17,525,896.64 | |

Calendar Year Capitalization Workouts represent all Capitalization Workouts entered into during the current calendar year as it relates to the Collection Period

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

COLLECTIONS SUMMARY

| | POOL (161052) | DEAL TOTALS |
|--------------------------------------|---------------|--------------|
| (1) INTEREST COLLECTIONS | 2,087,761.51 | 2,087,761.51 |
| (1a) LESS EXCLUDED INTEREST | 144,667.08 | 144,667.08 |
| (1b) =INCLUDED INTEREST COLLECTIONS | 1,943,094.43 | 1,943,094.43 |
| (2) PRINCIPAL COLLECTIONS | 4,143,552.88 | 4,143,552.88 |
| (2a) LESS EXCLUDED PRINCIPAL | 543,512.34 | 543,512.34 |
| (2b) =INCLUDED PRINCIPAL COLLECTIONS | 3,600,040.54 | 3,600,040.54 |
| (3) ADDITIONAL BALANCE | 0.00 | 0.00 |
| (4) NET PRINCIPAL COLLECTIONS | 3,600,040.54 | 3,600,040.54 |
| (5) ADJUSTMENT AMOUNT | 0.00 | 0.00 |
| (6) INSURED PAYMENT AMOUNT | 0.00 | 0.00 |
| (7) TOTAL COLLECTIONS AMOUNT | 5,543,134.97 | 5,543,134.97 |

ALLOCATION OF PAYMENTS

| | POOL (161052) | DEAL TOTALS |
|--|---------------|--------------|
| (1) TOTAL COLLECTIONS | 5,543,134.97 | 5,543,134.97 |
| (2) INTEREST DISTRIBUTION AMOUNT | 260,533.08 | 260,533.08 |
| (3) PRINCIPAL COLLECTION DISTRIBUTION AMOUNT | 3,583,753.90 | 3,583,753.90 |
| (4) LIQUIDATION LOSS DISTRIBUTION AMOUNT | 1,640,351.75 | 1,640,351.75 |
| (5) CREDIT ENHANCEMENT PREMIUM AMOUNT | 58,496.24 | 58,496.24 |
| (6) CREDIT ENHANCEMENT REIMBURSEMENT AMOUNT | 0.00 | 0.00 |
| (7) OVERCOLLATERALIZATION INCREASE AMOUNT | 0.00 | 0.00 |
| (8) CREDIT ENHANCEMENT - OTHER AMOUNTS OWED | 0.00 | 0.00 |
| (9) PREPAYMENT INTEREST SHORTFALL | 0.00 | 0.00 |
| (10) BASIS RISK/NET WAC SHORTFALL | 0.00 | 0.00 |
| (11) SERVICEMEMBERS CIVIL RELIEF ACT SHORTFALL | 0.00 | 0.00 |
| (12) REMAINING AMOUNT TO SB CERTIFICATES | 0.00 | 0.00 |

PREPAYMENT FEE SUMMARY

| | POOL (161052) | DEAL TOTALS |
|--|---------------|-------------|
| (1) PREPAYMENT FEE COLLECTED | 0.00 | 0.00 |
| (2) PREPAYMENT FEE PAID TO SB CERTIFICATES | 0.00 | 0.00 |

For each Group, if applicable, and at the Deal level, the Substitution Adjustment Amounts for the Collection Period are 0.00.

Excess Spread is 1,640,351.75

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

| LIQUIDATION LOSS SUMMARY | | | | | |
|--------------------------------|--|---------------------|----------------|------------|--------------------|
| CURRENT PERIOD REALIZED LOSSES | | DEEMED LIQUIDATIONS | CHARGE-OFFS | BANKRUPTCY | TOTAL LIQUIDATIONS |
| POOL (161052) | (1) LOSS COUNT | 0 | 53 | 0 | 53 |
| | (2) BEGINNING AGGREGATE ACTUAL BALANCE | 0.00 | 3,425,458.82 | 0.00 | 3,425,458.82 |
| | (3) REALIZED LOSS AMOUNT | 0.00 | 3,350,774.84 | 0.00 | 3,350,774.84 |
| DEAL TOTAL | (1) LOSS COUNT | 0 | 53 | 0 | 53 |
| | (2) BEGINNING AGGREGATE ACTUAL BALANCE | 0.00 | 3,425,458.82 | 0.00 | 3,425,458.82 |
| | (3) REALIZED LOSS AMOUNT | 0.00 | 3,350,774.84 | 0.00 | 3,350,774.84 |
| CUMULATIVE REALIZED LOSSES | | DEEMED LIQUIDATIONS | CHARGE-OFFS | BANKRUPTCY | TOTAL LIQUIDATIONS |
| POOL (161052) | (1) LOSS COUNT | 0 | 2,093 | 0 | 2,093 |
| | (2) TOTAL REALIZED LOSS | 0.00 | 281,485,601.69 | 0.00 | 281,485,601.69 |
| DEAL TOTAL | (1) LOSS COUNT | 0 | 2,093 | 0 | 2,093 |
| | (2) TOTAL REALIZED LOSS | 0.00 | 281,485,601.69 | 0.00 | 281,485,601.69 |
| SUBSEQUENT RECOVERIES | | CURRENT PERIOD | CUMULATIVE | | |
| POOL (161052) | (1) SUBSEQUENT RECOVERIES COUNT | 104 | 1,248 | | |
| | (2) SUBSEQUENT PRINCIPAL RECOVERIES | 67,814.34 | 9,111,936.65 | | |
| | (3) NET LOSS | 3,282,960.50 | 272,373,665.04 | | |
| | (4) NET LOSS % | 0.341482 % | 28.331382 % | | |
| DEAL TOTAL | (1) SUBSEQUENT RECOVERIES COUNT | 104 | 1,248 | | |
| | (2) SUBSEQUENT PRINCIPAL RECOVERIES | 67,814.34 | 9,111,936.65 | | |
| | (3) NET LOSS | 3,282,960.50 | 272,373,665.04 | | |
| | (4) NET LOSS % | 0.341482 % | 28.331382 % | | |

The Cumulative Total Realized Loss Percentages are as follows:
 POOL (161052) 29.279174 %
 DEAL TOTAL 29.279174 %

There were 0.00 losses caused by or resulting from an Extraordinary Event in the Collection Period, 0.00 total cumulatively.

The Cumulative Loan Count for Subsequent Recoveries and Realized Losses begins with the January 2010 Distribution.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

PERFORMANCE TRIGGER SUMMARY

| POOL/GROUP | TRIGGER TEST NAME | TRIGGER TEST DESCRIPTION | TRIGGER TEST RESULT |
|---------------|----------------------------|--|----------------------------|
| POOL (161052) | Stepdown Date - Clause (x) | Payment Date >= 10/25/2008 | Pass |
| POOL (161052) | Stepdown Date - Clause (y) | Pool Balance < 50% of Cut-Off Balance | Pass |
| POOL (161052) | Stepdown Date | Later to occur of Clause (x) and Clause (y) | Stepdown Date has occurred |
| POOL (161052) | Trigger Event (i) | Agg. Liq. Loss Amt > 1.50% plus 1/6 of 0.50% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (ii) | Agg. Liq. Loss Amt > 2.00% plus 1/12 of 0.60% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (iii) | Agg. Liq. Loss Amt > 2.60% plus 1/12 of 1.00% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (iv) | Agg. Liq. Loss Amt > 3.60% * Cut-off Date Balance | Trigger in effect |
| POOL (161052) | Trigger Event (v) | Rolling Three Month Delinquency Percentage >= 3.50% | Trigger in effect |
| POOL (161052) | Trigger Event (vi) | Excess Spread < 2.00% | Trigger in effect |

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

OVERCOLLATERALIZATION SUMMARY

| | PRIOR REQUIRED OVERCOLLATERALIZATION AMOUNT | BEGINNING OVERCOLLATERALIZATION/ UNDERCOLLATERALIZATION AMOUNT | OVERCOLLATERALIZATION INCREASE AMOUNT | OVERCOLLATERALIZATION REDUCTION AMOUNT | ENDING OVERCOLLATERALIZATION/ UNDERCOLLATERALIZATION AMOUNT | CURRENT REQUIRED OVERCOLLATERALIZATION AMOUNT |
|------------------|---|---|---|--|--|---|
| GROUP I (161052) | 34,609,861.35 | -250,345.67 | 0.00 | 0.00 | -406,031.10 | 34,609,861.35 |
| DEAL TOTALS | 34,609,861.35 | -250,345.67 | 0.00 | 0.00 | -406,031.10 | 34,609,861.35 |

CREDIT ENHANCEMENT SUMMARY

| POOL/GROUP | CREDIT ENHANCER | PREVIOUS UNREIMBURSED CREDIT PREMIUM | INTEREST ON PREVIOUS UNREIMBURSED PREMIUM | CURRENT MONTH ENHANCEMENT PREMIUM DUE | CREDIT ENHANCEMENT PREMIUM AMOUNT PAID | CREDIT ENHANCEMENT UNREIMBURSED PREMIUM | CREDIT ENHANCEMENT DRAW AMOUNT | CREDIT ENHANCEMENT REIMBURSEMENT AMOUNT | CREDIT ENHANCEMENT UNREIMBURSED AMOUNT |
|---------------|----------------------------------|---|--|--|---|--|---|--|---|
| POOL (161052) | Financial Guaranty Insurance Com | 0.00 | 0.00 | 58,496.24 | 58,496.24 | 0.00 | 0.00 | 0.00 | 35,648,617.09 |
| DEAL TOTALS | | 0.00 | 0.00 | 58,496.24 | 58,496.24 | 0.00 | 0.00 | 0.00 | 35,648,617.09 |

EXCLUDED AMOUNTS SUMMARY

| POOL/GROUP | BEGINNING EXCLUDED AMOUNT | PRINCIPAL DRAWS | EXCLUDED PRINCIPAL PAYMENT | EXCLUDED LOSS AMOUNT | ENDING EXCLUDED AMOUNT |
|---------------|---------------------------------|--------------------|----------------------------------|----------------------------|------------------------------|
| POOL (161052) | 57,496,712.12 | 739,899.18 | 543,512.34 | 50,402.84 | 57,642,696.12 |
| DEAL TOTALS | 57,496,712.12 | 739,899.18 | 543,512.34 | 50,402.84 | 57,642,696.12 |

Per the deal documents, an insurance payment claim to Financial Guaranty Insurance Company has been submitted in the amount of 1,660,020.25

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

REPURCHASE SUMMARY

| POOL/GROUP | BREACH OF REPS AND WARRANTIES | | OPTIONAL REPURCHASE OF DEFAULTED LOANS | | SELLER SERVICER REPURCHASES | | TOTAL | |
|---------------|-------------------------------|--------|--|--------|-----------------------------|--------|-------|--------|
| | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| DEAL TOTALS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |

MISCELLANEOUS INFORMATION SUMMARY

| | CURRENT PERIOD SERVICE MEMBERS CIVIL RELIEF ACT INTEREST SHORTFALL | CURRENT PERIOD LOAN MODIFICATION RATE REDUCTION INTEREST SHORTFALL | CURRENT YEAR LIEN RELEASE LOAN COUNT | CURRENT YEAR LIEN RELEASE LOAN AMOUNT | CUMULATIVE LIEN RELEASE LOAN COUNT | CUMULATIVE LIEN RELEASE LOAN AMOUNT |
|---------------|--|--|--------------------------------------|---------------------------------------|------------------------------------|-------------------------------------|
| POOL (161052) | 228.54 | 82,733.70 | 0 | 0.00 | 3 | 0.00 |
| DEAL TOTALS | 228.54 | 82,733.70 | 0 | 0.00 | 3 | 0.00 |

| | LIEN RELEASE OUTSTANDING PRINCIPAL AMOUNT AS A PERCENTAGE OF POOL BALANCE | CURRENT PERIOD ADVANCES OUTSTANDING | CURRENT PERIOD ADVANCES REIMBURSED | |
|---------------|---|-------------------------------------|------------------------------------|------|
| POOL (161052) | 0.00000 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | 0.00000 | 0.00 | 0.00 | 0.00 |

Notes:
 The servicer may in its reasonable discretion make advances to pay off a first lien mortgage so that upon the servicer's foreclosure of the second mortgage, the property will be acquired free and clear of the first lien. When the sale of the acquired property is completed, such advances will be reimbursed from the sales proceeds.

There are no outstanding release agreements with respect to Unsecured Loans.

For each Group, if applicable, and at the Deal Level, there were 0 increases in Credit Limits for a total amount of 0.00.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

DISTRIBUTION SUMMARY

| CLASS | CUSIP | ORIGINAL FACE VALUE | PRINCIPAL BALANCE BEFORE DISTRIBUTION | CURRENT PASS-THROUGH RATE | PRINCIPAL DISTRIBUTION | INTEREST DISTRIBUTION | TOTAL DISTRIBUTION | *DEFERRED INTEREST | PRINCIPAL LOSS | ADDITIONAL BALANCE | REMAINING PRINCIPAL BALANCE |
|--------------|-----------|-------------------------|---|---------------------------------|---------------------------|--------------------------|-----------------------|-----------------------|----------------------|-----------------------|-----------------------------------|
| A-1 CERTS | 361856ER4 | 1274,156,000.00 0.00 | 578,078,119.62 0.00 | 0.45400 % 0.00000 % | 6,670,908.37 0.00 | 203,925.52 0.00 | 6,874,833.89 0.00 | 0.00 0.00 | 1,706,232.89 0.00 | 0.00 0.00 | 569,700,978.36 0.00 |
| | | 1,274,156,000.00 | 578,078,119.62 | | 6,670,908.37 | 203,925.52 | 6,874,833.89 | 0.00 | 1,706,232.89 | | 569,700,978.36 |

DISTRIBUTION FACTOR SUMMARY
 AMOUNTS PER \$25,000 UNIT

| CLASS | PRINCIPAL BALANCE BEFORE DISTRIBUTION | PRINCIPAL DISTRIBUTION | INTEREST DISTRIBUTION | ADDITIONAL BALANCE | TOTAL DISTRIBUTION | DEFERRED INTEREST | PRINCIPAL BALANCE AFTER DISTRIBUTION |
|-------|---|---------------------------|--------------------------|-----------------------|-----------------------|----------------------|--|
| A-1 | 11,342.373300 | 130.888768 | 4.001188 | 0.000000 | 134.889956 | 0.000000 | 11,178.006820 |

* DEFERRED INTEREST - INCLUDES NON-CASH ALLOCATIONS

DETERMINATION DATE 19-March-2012
 PAYMENT DATE 26-March-2012

RESIDENTIAL FUNDING COMPANY, LLC
 2255 NORTH ONTARIO STREET, SUITE 400
 BURBANK, CA 91504-2130
 (818) 260-1441
www.gmacrfc.com/investors/

The Percentage Interests for the Notes are as follows:
 A-1 100.00 %

The percentage of the Remaining Principal Balance over the Original Face Values are as follows:
 A-1 44.712027 % CERTS 0.000000 %

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

INTEREST DISTRIBUTION SUMMARY

| CLASS | RECORD DATE | ACCRUAL DATES | INTEREST ACCRUAL METHODOLOGY | ACCRUED CERTIFICATE INTEREST | PREPAYMENT INTEREST SHORTFALL ALLOCATED | SERVICEMEMBERS CIVIL RELIEF ACT SHORTFALL ALLOCATED | PRIOR PERIOD SHORTFALLS REPAID | CERTIFICATE INTEREST DISTRIBUTION AMOUNT |
|-------------|-------------|-----------------------|------------------------------|------------------------------|---|---|--------------------------------|--|
| A-1 | 03/23/2012 | 02/27/2012-03/25/2012 | Actual/360 | 204,125.81 | 0.00 | 200.29 | 0.00 | 203,925.52 |
| CERTS | 02/29/2012 | 02/01/2012-02/29/2012 | 30/360 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | | | | 204,125.81 | 0.00 | 200.29 | 0.00 | 203,925.52 |

| PREPAYMENT INTEREST SHORTFALL AMOUNTS | | | | | | BASIS RISK/NET WAC SHORTFALL AMOUNTS | | | | |
|---------------------------------------|----------------|---------------------|-------------------------------|------------|------------------|--------------------------------------|---------------------|-------------------------------|------------|------------------|
| CLASS | CURRENT PERIOD | PRIOR PERIOD UNPAID | PRIOR UNPAID ACCRUED INTEREST | TOTAL PAID | REMAINING UNPAID | CURRENT PERIOD | PRIOR PERIOD UNPAID | PRIOR UNPAID ACCRUED INTEREST | TOTAL PAID | REMAINING UNPAID |
| A-1 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | | | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

INDEX VALUE USED FOR THE CURRENT DISTRIBUTION : LIBOR - 1 MONTH 0.24400

For each Class of Certificates, the aggregate Interest Distribution Amount remaining unpaid is 0.00

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

COLLATERAL SUMMARY

| POOL/GROUP | MASTER SERVICER FEE AMOUNT | SUBSERVICER FEE AMOUNT | WEIGHTED AVERAGE GROSS RATE | WEIGHTED AVERAGE NET RATE | WEIGHTED AVERAGE REMAINING AMORTIZATION TERM | WEIGHTED AVERAGE MONTHS TO MATURITY | WEIGHTED AVERAGE REMAINING DRAW MONTHS | PERCENTAGE OF DELINQUENT LOANS | ADDITIONAL DRAW AMOUNTS |
|--------------|----------------------------|------------------------|-----------------------------|---------------------------|--|-------------------------------------|--|--------------------------------|-------------------------|
| POOL -161052 | 0.00 | 263,321.91 | 4.49392176 % | 3.88473278 % | 203.91 | 137.64 | 54.14 | 5.5531339 % | 731,203.37 |
| DEAL TOTALS | 0.00 | 263,321.91 | | | | | | 5.5531339 % | 731,203.37 |

| POOL/GROUP | BEGINNING OF PERIOD COUNT | AMOUNT | SCHEDULED PRINCIPAL COUNT | AMOUNT | CURTAILMENTS COUNT | AMOUNT | PAYOFFS COUNT | AMOUNT | MATURED LOANS COUNT | AMOUNT |
|---------------|---------------------------|----------------|---------------------------|------------|--------------------|--------------|---------------|--------------|---------------------|--------|
| POOL (161052) | 13,722 | 635,314,784.64 | N/A | 617,341.13 | N/A | 3,273,812.57 | 77 | 1,823,622.68 | 0 | N/A |
| DEAL TOTALS | 13,722 | 635,314,784.64 | N/A | 617,341.13 | N/A | 3,273,812.57 | 77 | 1,823,622.68 | 0 | N/A |

| POOL/GROUP | REPURCHASES COUNT | AMOUNT | LIQUIDATIONS COUNT | AMOUNT | LOSSES COUNT | AMOUNT | DRAW COUNT | AMOUNT | END OF PERIOD COUNT | AMOUNT |
|---------------|-------------------|--------|--------------------|--------------|--------------|-----------|------------|------------|---------------------|----------------|
| POOL (161052) | 0 | 0.00 | 61 | 3,599,864.19 | N/A | 15,461.64 | N/A | 731,203.37 | 13,584 | 626,715,885.80 |
| DEAL TOTALS | 0 | 0.00 | 61 | 3,599,864.19 | N/A | 15,461.64 | N/A | 731,203.37 | 13,584 | 626,715,885.80 |

GMACM Recovery Fee for the Current Period is 50,501.34

Total Curtailments for the deal are 3,273,812.57

The Loan Count at the Beginning of the preceding Collection Period was 13,865

POOL -161052 Net WAC Rate: 3.764733

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

DELINQUENCY SUMMARY

| CURRENT | | | DELINQUENCY | | | | | | | | | |
|---------------|--------|----------------|-------------|---------------|------------|--------------|-------------|--------------|--------------|--------------|--------------|--------------|
| | | | 30-59 DAYS | | 60-89 DAYS | | 90-119 DAYS | | 120-149 DAYS | | 150-179 DAYS | |
| POOL/GROUP | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 12,959 | 591,913,513.63 | 204 | 11,232,133.32 | 133 | 7,539,053.66 | 80 | 4,567,605.45 | 60 | 2,363,423.24 | 57 | 3,846,386.17 |
| DEAL TOTALS | 12,959 | 591,913,513.63 | 204 | 11,232,133.32 | 133 | 7,539,053.66 | 80 | 4,567,605.45 | 60 | 2,363,423.24 | 57 | 3,846,386.17 |

| 180+ DAYS | | | FORECLOSURE | | REO LOANS | | PAID OFF | | REPURCHASED | | LIQUIDATED | |
|---------------|-------|--------------|-------------|--------------|-----------|------------|----------|--------------|-------------|--------|------------|--------------|
| POOL/GROUP | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 73 | 3,594,358.45 | 16 | 1,455,695.14 | 2 | 203,716.74 | 77 | 1,823,622.68 | 0 | 0.00 | 61 | 3,599,864.19 |
| DEAL TOTALS | 73 | 3,594,358.45 | 16 | 1,455,695.14 | 2 | 203,716.74 | 77 | 1,823,622.68 | 0 | 0.00 | 61 | 3,599,864.19 |

Delinquency information appearing on this statement has been derived using the OTS method.

MODIFICATION SUMMARY

| CAPITALIZATION WORKOUTS | | | | | | | | | OTHER MODIFICATIONS | | | |
|-------------------------|-------|--------------------|---------------|--------------------|-------|--------------------|---------------|-------|---------------------|-------|---------------|--|
| CURRENT PERIOD | | | CALENDAR YEAR | | | CUMULATIVE | | | CURRENT PERIOD | | CUMULATIVE | |
| POOL/GROUP | COUNT | CAPITALIZED AMOUNT | COUNT | CAPITALIZED AMOUNT | COUNT | CAPITALIZED AMOUNT | % OF ORIG BAL | COUNT | BALANCE | COUNT | BALANCE | |
| POOL (161052) | 7 | 2,012.93 | 74 | 30,076.69 | 95 | 37,644.62 | 0.003916% | 486 | 21,078,666.68 | 457 | 17,112,456.58 | |
| DEAL TOTALS | 7 | 2,012.93 | 74 | 30,076.69 | 95 | 37,644.62 | 0.003916% | 486 | 21,078,666.68 | 457 | 17,112,456.58 | |

Calendar Year Capitalization Workouts represent all Capitalization Workouts entered into during the current calendar year as it relates to the Collection Period

GMACM
HOME EQUITY LOAN TRUST 2006-HE1
RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
STATEMENT TO CERTIFICATEHOLDERS

COLLECTIONS SUMMARY

| | POOL (161052) | DEAL TOTALS |
|--------------------------------------|---------------|--------------|
| (1) INTEREST COLLECTIONS | 2,131,855.29 | 2,131,855.29 |
| (1a) LESS EXCLUDED INTEREST | 140,879.89 | 140,879.89 |
| (1b) =INCLUDED INTEREST COLLECTIONS | 1,990,975.40 | 1,990,975.40 |
| (2) PRINCIPAL COLLECTIONS | 5,784,467.76 | 5,784,467.76 |
| (2a) LESS EXCLUDED PRINCIPAL | 842,801.46 | 842,801.46 |
| (2b) =INCLUDED PRINCIPAL COLLECTIONS | 4,941,666.30 | 4,941,666.30 |
| (3) ADDITIONAL BALANCE | 0.00 | 0.00 |
| (4) NET PRINCIPAL COLLECTIONS | 4,941,666.30 | 4,941,666.30 |
| (5) ADJUSTMENT AMOUNT | 0.00 | 0.00 |
| (6) INSURED PAYMENT AMOUNT | 0.00 | 0.00 |
| (7) TOTAL COLLECTIONS AMOUNT | 6,932,641.70 | 6,932,641.70 |

ALLOCATION OF PAYMENTS

| | POOL (161052) | DEAL TOTALS |
|--|---------------|--------------|
| (1) TOTAL COLLECTIONS | 6,932,641.70 | 6,932,641.70 |
| (2) INTEREST DISTRIBUTION AMOUNT | 203,925.52 | 203,925.52 |
| (3) PRINCIPAL COLLECTION DISTRIBUTION AMOUNT | 4,939,653.37 | 4,939,653.37 |
| (4) LIQUIDATION LOSS DISTRIBUTION AMOUNT | 1,731,255.00 | 1,731,255.00 |
| (5) CREDIT ENHANCEMENT PREMIUM AMOUNT | 57,807.81 | 57,807.81 |
| (6) CREDIT ENHANCEMENT REIMBURSEMENT AMOUNT | 0.00 | 0.00 |
| (7) OVERCOLLATERALIZATION INCREASE AMOUNT | 0.00 | 0.00 |
| (8) CREDIT ENHANCEMENT - OTHER AMOUNTS OWED | 0.00 | 0.00 |
| (9) PREPAYMENT INTEREST SHORTFALL | 0.00 | 0.00 |
| (10) BASIS RISK/NET WAC SHORTFALL | 0.00 | 0.00 |
| (11) SERVICEMEMBERS CIVIL RELIEF ACT SHORTFALL | 0.00 | 0.00 |
| (12) REMAINING AMOUNT TO SB CERTIFICATES | 0.00 | 0.00 |

PREPAYMENT FEE SUMMARY

| | POOL (161052) | DEAL TOTALS |
|--|---------------|-------------|
| (1) PREPAYMENT FEE COLLECTED | 0.00 | 0.00 |
| (2) PREPAYMENT FEE PAID TO SB CERTIFICATES | 0.00 | 0.00 |

For each Group, if applicable, and at the Deal level, the Substitution Adjustment Amounts for the Collection Period are 0.00.

Excess Spread is 1,731,255.00

GMACM
HOME EQUITY LOAN TRUST 2006-HE1
RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
STATEMENT TO CERTIFICATEHOLDERS

LIQUIDATION LOSS SUMMARY

| CURRENT PERIOD REALIZED LOSSES | | DEEMED LIQUIDATIONS | CHARGE-OFFS | BANKRUPTCY | TOTAL LIQUIDATIONS |
|--------------------------------|--|---------------------|----------------|------------|--------------------|
| POOL (161052) | (1) LOSS COUNT | 0 | 61 | 0 | 61 |
| | (2) BEGINNING AGGREGATE ACTUAL BALANCE | 0.00 | 3,599,864.19 | 0.00 | 3,599,864.19 |
| | (3) REALIZED LOSS AMOUNT | 0.00 | 3,530,172.81 | 0.00 | 3,530,172.81 |
| DEAL TOTAL | (1) LOSS COUNT | 0 | 61 | 0 | 61 |
| | (2) BEGINNING AGGREGATE ACTUAL BALANCE | 0.00 | 3,599,864.19 | 0.00 | 3,599,864.19 |
| | (3) REALIZED LOSS AMOUNT | 0.00 | 3,530,172.81 | 0.00 | 3,530,172.81 |
| CUMULATIVE REALIZED LOSSES | | DEEMED LIQUIDATIONS | CHARGE-OFFS | BANKRUPTCY | TOTAL LIQUIDATIONS |
| POOL (161052) | (1) LOSS COUNT | 0 | 2,154 | 0 | 2,154 |
| | (2) TOTAL REALIZED LOSS | 0.00 | 285,015,774.50 | 0.00 | 285,015,774.50 |
| DEAL TOTAL | (1) LOSS COUNT | 0 | 2,154 | 0 | 2,154 |
| | (2) TOTAL REALIZED LOSS | 0.00 | 285,015,774.50 | 0.00 | 285,015,774.50 |
| SUBSEQUENT RECOVERIES | | CURRENT PERIOD | CUMULATIVE | | |
| POOL (161052) | (1) SUBSEQUENT RECOVERIES COUNT | 118 | 1,269 | | |
| | (2) SUBSEQUENT PRINCIPAL RECOVERIES | 95,509.04 | 9,207,445.69 | | |
| | (3) NET LOSS | 3,434,663.77 | 275,808,328.81 | | |
| | (4) NET LOSS % | 0.357262 % | 28.688644 % | | |
| DEAL TOTAL | (1) SUBSEQUENT RECOVERIES COUNT | 118 | 1,269 | | |
| | (2) SUBSEQUENT PRINCIPAL RECOVERIES | 95,509.04 | 9,207,445.69 | | |
| | (3) NET LOSS | 3,434,663.77 | 275,808,328.81 | | |
| | (4) NET LOSS % | 0.357262 % | 28.688644 % | | |

The Cumulative Total Realized Loss Percentages are as follows:
POOL (161052) 29.646371 %
DEAL TOTAL 29.646371 %

There were 0.00 losses caused by or resulting from an Extraordinary Event in the Collection Period, 0.00 total cumulatively.

The Cumulative Loan Count for Subsequent Recoveries and Realized Losses begins with the January 2010 Distribution.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

PERFORMANCE TRIGGER SUMMARY

| POOL/GROUP | TRIGGER TEST NAME | TRIGGER TEST DESCRIPTION | TRIGGER TEST RESULT |
|---------------|----------------------------|--|----------------------------|
| POOL (161052) | Stepdown Date - Clause (x) | Payment Date \geq 10/25/2008 | Pass |
| POOL (161052) | Stepdown Date - Clause (y) | Pool Balance $<$ 50% of Cut-Off Balance | Pass |
| POOL (161052) | Stepdown Date | Later to occur of Clause (x) and Clause (y) | Stepdown Date has occurred |
| POOL (161052) | Trigger Event (i) | Agg. Liq. Loss Amt $>$ 1.50% plus 1/6 of 0.50% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (ii) | Agg. Liq. Loss Amt $>$ 2.00% plus 1/12 of 0.60% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (iii) | Agg. Liq. Loss Amt $>$ 2.60% plus 1/12 of 1.00% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (iv) | Agg. Liq. Loss Amt $>$ 3.60% * Cut-off Date Balance | Trigger in effect |
| POOL (161052) | Trigger Event (v) | Rolling Three Month Delinquency Percentage \geq 3.50% | Trigger in effect |
| POOL (161052) | Trigger Event (vi) | Excess Spread $<$ 2.00% | Trigger in effect |

GMACM
HOME EQUITY LOAN TRUST 2006-HE1
RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
STATEMENT TO CERTIFICATEHOLDERS

OVERCOLLATERALIZATION SUMMARY

| | PRIOR REQUIRED OVERCOLLATERALIZATION AMOUNT | BEGINNING OVERCOLLATERALIZATION/ UNDERCOLLATERALIZATION AMOUNT | OVERCOLLATERALIZATION INCREASE AMOUNT | OVERCOLLATERALIZATION REDUCTION AMOUNT | ENDING OVERCOLLATERALIZATION/ UNDERCOLLATERALIZATION AMOUNT | CURRENT REQUIRED OVERCOLLATERALIZATION AMOUNT |
|------------------|---|---|---|--|--|---|
| GROUP I (161052) | 34,609,861.35 | -406,031.10 | 0.00 | 0.00 | -423,206.33 | 34,609,861.35 |
| DEAL TOTALS | 34,609,861.35 | -406,031.10 | 0.00 | 0.00 | -423,206.33 | 34,609,861.35 |

CREDIT ENHANCEMENT SUMMARY

| POOL/GROUP | CREDIT ENHANCER | PREVIOUS UNREIMBURSED CREDIT PREMIUM | INTEREST ON PREVIOUS UNREIMBURSED PREMIUM | CURRENT MONTH ENHANCEMENT PREMIUM DUE | CREDIT ENHANCEMENT PREMIUM AMOUNT PAID | CREDIT ENHANCEMENT UNREIMBURSED PREMIUM | CREDIT ENHANCEMENT DRAW AMOUNT | CREDIT ENHANCEMENT REIMBURSEMENT AMOUNT | CREDIT ENHANCEMENT UNREIMBURSED AMOUNT |
|---------------|----------------------------------|---|--|--|---|--|---|--|---|
| POOL (161052) | Financial Guaranty Insurance Com | 0.00 | 0.00 | 57,807.81 | 57,807.81 | 0.00 | 0.00 | 0.00 | 35,738,728.87 |
| DEAL TOTALS | | 0.00 | 0.00 | 57,807.81 | 57,807.81 | 0.00 | 0.00 | 0.00 | 35,738,728.87 |

EXCLUDED AMOUNTS SUMMARY

| POOL/GROUP | BEGINNING EXCLUDED AMOUNT | PRINCIPAL DRAWS | EXCLUDED PRINCIPAL PAYMENT | EXCLUDED LOSS AMOUNT | ENDING EXCLUDED AMOUNT |
|---------------|---------------------------------|--------------------|----------------------------------|----------------------------|------------------------------|
| POOL (161052) | 57,642,696.12 | 731,203.37 | 842,801.46 | 92,984.26 | 57,438,113.77 |
| DEAL TOTALS | 57,642,696.12 | 731,203.37 | 842,801.46 | 92,984.26 | 57,438,113.77 |

Per the deal documents, an insurance payment claim to Financial Guaranty Insurance Company has been submitted in the amount of 1,706,232.89

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

REPURCHASE SUMMARY

| POOL/GROUP | BREACH OF REPS AND WARRANTIES | | OPTIONAL REPURCHASE OF DEFAULTED LOANS | | SELLER SERVICER REPURCHASES | | TOTAL | |
|---------------|-------------------------------|--------|--|--------|-----------------------------|--------|-------|--------|
| | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| DEAL TOTALS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |

MISCELLANEOUS INFORMATION SUMMARY

| | CURRENT PERIOD SERVICE MEMBERS CIVIL RELIEF ACT INTEREST SHORTFALL | CURRENT PERIOD LOAN MODIFICATION RATE REDUCTION INTEREST SHORTFALL | CURRENT YEAR LIEN RELEASE LOAN COUNT | CURRENT YEAR LIEN RELEASE LOAN AMOUNT | CUMULATIVE LIEN RELEASE LOAN COUNT | CUMULATIVE LIEN RELEASE LOAN AMOUNT |
|---------------|--|--|--------------------------------------|---------------------------------------|------------------------------------|-------------------------------------|
| POOL (161052) | 200.29 | 71,878.55 | 0 | 0.00 | 4 | 0.00 |
| DEAL TOTALS | 200.29 | 71,878.55 | 0 | 0.00 | 4 | 0.00 |

| | LIEN RELEASE OUTSTANDING PRINCIPAL AMOUNT AS A PERCENTAGE OF POOL BALANCE | CURRENT PERIOD ADVANCES OUTSTANDING | CURRENT PERIOD ADVANCES REIMBURSED | |
|---------------|---|-------------------------------------|------------------------------------|------|
| POOL (161052) | 0.00000 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | 0.00000 | 0.00 | 0.00 | 0.00 |

Notes:
 The servicer may in its reasonable discretion make advances to pay off a first lien mortgage so that upon the servicer's foreclosure of the second mortgage, the property will be acquired free and clear of the first lien. When the sale of the acquired property is completed, such advances will be reimbursed from the sales proceeds.

There are no outstanding release agreements with respect to Unsecured Loans.

For each Group, if applicable, and at the Deal Level, there were 0 increases in Credit Limits for a total amount of 0.00.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

DISTRIBUTION SUMMARY

| CLASS | CUSIP | ORIGINAL FACE VALUE | PRINCIPAL BALANCE BEFORE DISTRIBUTION | CURRENT PASS-THROUGH RATE | PRINCIPAL DISTRIBUTION | INTEREST DISTRIBUTION | TOTAL DISTRIBUTION | *DEFERRED INTEREST | PRINCIPAL LOSS | ADDITIONAL BALANCE | REMAINING PRINCIPAL BALANCE |
|-------|-----------|------------------------|---|---------------------------------|---------------------------|--------------------------|-----------------------|-----------------------|-------------------|-----------------------|-----------------------------------|
| A-1 | 361856ER4 | 1274,156,000.00 | 569,700,978.36 | 0.45175 % | 5,937,509.71 | 214,255.20 | 6,151,764.91 | 0.00 | 1,582,270.29 | 0.00 | 562,181,198.36 |
| CERTS | | 0.00 | 0.00 | 0.00000 % | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | 1,274,156,000.00 | 569,700,978.36 | | 5,937,509.71 | 214,255.20 | 6,151,764.91 | 0.00 | 1,582,270.29 | 0.00 | 562,181,198.36 |

DISTRIBUTION FACTOR SUMMARY
 AMOUNTS PER \$25,000 UNIT

| CLASS | PRINCIPAL BALANCE BEFORE DISTRIBUTION | PRINCIPAL DISTRIBUTION | INTEREST DISTRIBUTION | ADDITIONAL BALANCE | TOTAL DISTRIBUTION | DEFERRED INTEREST | PRINCIPAL BALANCE AFTER DISTRIBUTION |
|-------|---|---------------------------|--------------------------|-----------------------|-----------------------|----------------------|--|
| A-1 | 11,178.006820 | 116.498877 | 4.203865 | 0.000000 | 120.702742 | 0.000000 | 11,030.462490 |

* DEFERRED INTEREST - INCLUDES NON-CASH ALLOCATIONS

DETERMINATION DATE 18-April-2012
 PAYMENT DATE 25-April-2012

RESIDENTIAL FUNDING COMPANY, LLC
 2255 NORTH ONTARIO STREET, SUITE 400
 BURBANK, CA 91504-2130
 (818) 260-1441
www.gmacrfc.com/investors/

The Percentage Interests for the Notes are as follows:

A-1 100.00 %

The percentage of the Remaining Principal Balance over the Original Face Values are as follows:

A-1 44.121850 % CERTS 0.000000 %

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

INTEREST DISTRIBUTION SUMMARY

| CLASS | RECORD DATE | ACCRUAL DATES | INTEREST ACCRUAL METHODOLOGY | ACCRUED CERTIFICATE INTEREST | PREPAYMENT INTEREST SHORTFALL ALLOCATED | SERVICEMEMBERS CIVIL RELIEF ACT SHORTFALL ALLOCATED | PRIOR PERIOD SHORTFALLS REPAID | CERTIFICATE INTEREST DISTRIBUTION AMOUNT |
|-------------|-------------|-----------------------|------------------------------|------------------------------|---|---|--------------------------------|--|
| A-1 | 04/24/2012 | 03/26/2012-04/24/2012 | Actual/360 | 214,468.68 | 0.00 | 213.48 | 0.00 | 214,255.20 |
| CERTS | 03/30/2012 | 03/01/2012-03/31/2012 | 30/360 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | | | | 214,468.68 | 0.00 | 213.48 | 0.00 | 214,255.20 |

| PREPAYMENT INTEREST SHORTFALL AMOUNTS | | | | | | BASIS RISK/NET WAC SHORTFALL AMOUNTS | | | | |
|---------------------------------------|----------------|---------------------|-------------------------------|------------|------------------|--------------------------------------|---------------------|-------------------------------|------------|------------------|
| CLASS | CURRENT PERIOD | PRIOR PERIOD UNPAID | PRIOR UNPAID ACCRUED INTEREST | TOTAL PAID | REMAINING UNPAID | CURRENT PERIOD | PRIOR PERIOD UNPAID | PRIOR UNPAID ACCRUED INTEREST | TOTAL PAID | REMAINING UNPAID |
| A-1 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | | | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

INDEX VALUE USED FOR THE CURRENT DISTRIBUTION : LIBOR - 1 MONTH 0.24175

For each Class of Certificates, the aggregate Interest Distribution Amount remaining unpaid is 0.00

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

COLLATERAL SUMMARY

| POOL/GROUP | MASTER SERVICER FEE AMOUNT | SUBSERVICER FEE AMOUNT | WEIGHTED AVERAGE GROSS RATE | WEIGHTED AVERAGE NET RATE | WEIGHTED AVERAGE REMAINING AMORTIZATION TERM | WEIGHTED AVERAGE MONTHS TO MATURITY | WEIGHTED AVERAGE REMAINING DRAW MONTHS | PERCENTAGE OF DELINQUENT LOANS | ADDITIONAL DRAW AMOUNTS |
|--------------|----------------------------|------------------------|-----------------------------|---------------------------|--|-------------------------------------|--|--------------------------------|-------------------------|
| POOL -161052 | 0.00 | 259,719.98 | 4.48560667 % | 3.87652356 % | 203.22 | 136.76 | 53.14 | 5.0222924 % | 987,560.94 |
| DEAL TOTALS | 0.00 | 259,719.98 | | | | | | 5.0222924 % | 987,560.94 |

| POOL/GROUP | BEGINNING OF PERIOD COUNT | AMOUNT | SCHEDULED PRINCIPAL COUNT | AMOUNT | CURTAILMENTS COUNT | AMOUNT | PAYOFFS COUNT | AMOUNT | MATURED LOANS COUNT | AMOUNT |
|---------------|---------------------------|----------------|---------------------------|------------|--------------------|--------------|---------------|--------------|---------------------|--------|
| POOL (161052) | 13,584 | 626,715,885.80 | N/A | 651,204.35 | N/A | 2,715,806.41 | 94 | 1,910,788.53 | 0 | N/A |
| DEAL TOTALS | 13,584 | 626,715,885.80 | N/A | 651,204.35 | N/A | 2,715,806.41 | 94 | 1,910,788.53 | 0 | N/A |

| POOL/GROUP | REPURCHASES COUNT | AMOUNT | LIQUIDATIONS COUNT | AMOUNT | LOSSES COUNT | AMOUNT | DRAW COUNT | AMOUNT | END OF PERIOD COUNT | AMOUNT |
|---------------|-------------------|--------|--------------------|--------------|--------------|-----------|------------|------------|---------------------|----------------|
| POOL (161052) | 0 | 0.00 | 57 | 3,451,050.74 | N/A | 29,451.84 | N/A | 987,560.94 | 13,433 | 618,945,144.87 |
| DEAL TOTALS | 0 | 0.00 | 57 | 3,451,050.74 | N/A | 29,451.84 | N/A | 987,560.94 | 13,433 | 618,945,144.87 |

GMACM Recovery Fee for the Current Period is 107,141.71

Total Curtailments for the deal are 2,715,806.41

The Loan Count at the Beginning of the preceding Collection Period was 13,722

POOL -161052 Net WAC Rate: 3.756524

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

DELINQUENCY SUMMARY

| CURRENT | | | DELINQUENCY | | | | | | | | | |
|---------------|--------|----------------|-------------|---------------|------------|--------------|-------------|--------------|--------------|--------------|--------------|--------------|
| | | | 30-59 DAYS | | 60-89 DAYS | | 90-119 DAYS | | 120-149 DAYS | | 150-179 DAYS | |
| POOL/GROUP | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 12,865 | 587,859,909.80 | 190 | 10,253,034.28 | 101 | 6,280,103.61 | 79 | 4,092,374.10 | 62 | 3,115,791.64 | 49 | 2,101,839.38 |
| DEAL TOTALS | 12,865 | 587,859,909.80 | 190 | 10,253,034.28 | 101 | 6,280,103.61 | 79 | 4,092,374.10 | 62 | 3,115,791.64 | 49 | 2,101,839.38 |

| 180+ DAYS | | | FORECLOSURE | | REO LOANS | | PAID OFF | | REPURCHASED | | LIQUIDATED | |
|---------------|-------|--------------|-------------|--------------|-----------|------------|----------|--------------|-------------|--------|------------|--------------|
| POOL/GROUP | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 69 | 3,632,119.29 | 17 | 1,441,056.02 | 1 | 168,916.75 | 94 | 1,910,788.53 | 0 | 0.00 | 57 | 3,451,050.74 |
| DEAL TOTALS | 69 | 3,632,119.29 | 17 | 1,441,056.02 | 1 | 168,916.75 | 94 | 1,910,788.53 | 0 | 0.00 | 57 | 3,451,050.74 |

Delinquency information appearing on this statement has been derived using the OTS method.

MODIFICATION SUMMARY

| CAPITALIZATION WORKOUTS | | | | | | | | | OTHER MODIFICATIONS | | | |
|-------------------------|-------|--------------------|---------------|--------------------|-------|--------------------|---------------|-------|---------------------|-------|---------------|--|
| CURRENT PERIOD | | | CALENDAR YEAR | | | CUMULATIVE | | | CURRENT PERIOD | | CUMULATIVE | |
| POOL/GROUP | COUNT | CAPITALIZED AMOUNT | COUNT | CAPITALIZED AMOUNT | COUNT | CAPITALIZED AMOUNT | % OF ORIG BAL | COUNT | BALANCE | COUNT | BALANCE | |
| POOL (161052) | 1 | 1,272.62 | 75 | 31,349.31 | 96 | 38,917.24 | 0.004048% | 495 | 21,364,856.53 | 465 | 16,953,383.68 | |
| DEAL TOTALS | 1 | 1,272.62 | 75 | 31,349.31 | 96 | 38,917.24 | 0.004048% | 495 | 21,364,856.53 | 465 | 16,953,383.68 | |

Calendar Year Capitalization Workouts represent all Capitalization Workouts entered into during the current calendar year as it relates to the Collection Period

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

COLLECTIONS SUMMARY

| | POOL (161052) | DEAL TOTALS |
|--------------------------------------|---------------|--------------|
| (1) INTEREST COLLECTIONS | 2,212,714.82 | 2,212,714.82 |
| (1a) LESS EXCLUDED INTEREST | 134,570.88 | 134,570.88 |
| (1b) =INCLUDED INTEREST COLLECTIONS | 2,078,143.94 | 2,078,143.94 |
| (2) PRINCIPAL COLLECTIONS | 5,306,081.04 | 5,306,081.04 |
| (2a) LESS EXCLUDED PRINCIPAL | 1,175,489.97 | 1,175,489.97 |
| (2b) =INCLUDED PRINCIPAL COLLECTIONS | 4,130,591.07 | 4,130,591.07 |
| (3) ADDITIONAL BALANCE | 0.00 | 0.00 |
| (4) NET PRINCIPAL COLLECTIONS | 4,130,591.07 | 4,130,591.07 |
| (5) ADJUSTMENT AMOUNT | 0.00 | 0.00 |
| (6) INSURED PAYMENT AMOUNT | 0.00 | 0.00 |
| (7) TOTAL COLLECTIONS AMOUNT | 6,208,735.01 | 6,208,735.01 |

ALLOCATION OF PAYMENTS

| | POOL (161052) | DEAL TOTALS |
|--|---------------|--------------|
| (1) TOTAL COLLECTIONS | 6,208,735.01 | 6,208,735.01 |
| (2) INTEREST DISTRIBUTION AMOUNT | 214,255.20 | 214,255.20 |
| (3) PRINCIPAL COLLECTION DISTRIBUTION AMOUNT | 4,129,318.45 | 4,129,318.45 |
| (4) LIQUIDATION LOSS DISTRIBUTION AMOUNT | 1,808,191.26 | 1,808,191.26 |
| (5) CREDIT ENHANCEMENT PREMIUM AMOUNT | 56,970.10 | 56,970.10 |
| (6) CREDIT ENHANCEMENT REIMBURSEMENT AMOUNT | 0.00 | 0.00 |
| (7) OVERCOLLATERALIZATION INCREASE AMOUNT | 0.00 | 0.00 |
| (8) CREDIT ENHANCEMENT - OTHER AMOUNTS OWED | 0.00 | 0.00 |
| (9) PREPAYMENT INTEREST SHORTFALL | 0.00 | 0.00 |
| (10) BASIS RISK/NET WAC SHORTFALL | 0.00 | 0.00 |
| (11) SERVICEMEMBERS CIVIL RELIEF ACT SHORTFALL | 0.00 | 0.00 |
| (12) REMAINING AMOUNT TO SB CERTIFICATES | 0.00 | 0.00 |

PREPAYMENT FEE SUMMARY

| | POOL (161052) | DEAL TOTALS |
|--|---------------|-------------|
| (1) PREPAYMENT FEE COLLECTED | 0.00 | 0.00 |
| (2) PREPAYMENT FEE PAID TO SB CERTIFICATES | 0.00 | 0.00 |

For each Group, if applicable, and at the Deal level, the Substitution Adjustment Amounts for the Collection Period are 0.00.

Excess Spread is 1,808,191.26

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

LIQUIDATION LOSS SUMMARY

| CURRENT PERIOD REALIZED LOSSES | | DEEMED LIQUIDATIONS | CHARGE-OFFS | BANKRUPTCY | TOTAL LIQUIDATIONS |
|--------------------------------|--|---------------------|----------------|------------|--------------------|
| POOL (161052) | (1) LOSS COUNT | 0 | 57 | 0 | 57 |
| | (2) BEGINNING AGGREGATE ACTUAL BALANCE | 0.00 | 3,451,050.74 | 0.00 | 3,451,050.74 |
| | (3) REALIZED LOSS AMOUNT | 0.00 | 3,422,768.99 | 0.00 | 3,422,768.99 |
| DEAL TOTAL | (1) LOSS COUNT | 0 | 57 | 0 | 57 |
| | (2) BEGINNING AGGREGATE ACTUAL BALANCE | 0.00 | 3,451,050.74 | 0.00 | 3,451,050.74 |
| | (3) REALIZED LOSS AMOUNT | 0.00 | 3,422,768.99 | 0.00 | 3,422,768.99 |
| CUMULATIVE REALIZED LOSSES | | DEEMED LIQUIDATIONS | CHARGE-OFFS | BANKRUPTCY | TOTAL LIQUIDATIONS |
| POOL (161052) | (1) LOSS COUNT | 0 | 2,211 | 0 | 2,211 |
| | (2) TOTAL REALIZED LOSS | 0.00 | 288,438,543.49 | 0.00 | 288,438,543.49 |
| DEAL TOTAL | (1) LOSS COUNT | 0 | 2,211 | 0 | 2,211 |
| | (2) TOTAL REALIZED LOSS | 0.00 | 288,438,543.49 | 0.00 | 288,438,543.49 |
| SUBSEQUENT RECOVERIES | | CURRENT PERIOD | CUMULATIVE | | |
| POOL (161052) | (1) SUBSEQUENT RECOVERIES COUNT | 117 | 1,285 | | |
| | (2) SUBSEQUENT PRINCIPAL RECOVERIES | 198,967.36 | 9,406,413.05 | | |
| | (3) NET LOSS | 3,223,801.63 | 279,032,130.44 | | |
| | (4) NET LOSS % | 0.335329 % | 29.023973 % | | |
| DEAL TOTAL | (1) SUBSEQUENT RECOVERIES COUNT | 117 | 1,285 | | |
| | (2) SUBSEQUENT PRINCIPAL RECOVERIES | 198,967.36 | 9,406,413.05 | | |
| | (3) NET LOSS | 3,223,801.63 | 279,032,130.44 | | |
| | (4) NET LOSS % | 0.335329 % | 29.023973 % | | |

The Cumulative Total Realized Loss Percentages are as follows:
 POOL (161052) 30.002396 %
 DEAL TOTAL 30.002396 %

There were 0.00 losses caused by or resulting from an Extraordinary Event in the Collection Period, 0.00 total cumulatively.

The Cumulative Loan Count for Subsequent Recoveries and Realized Losses begins with the January 2010 Distribution.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

PERFORMANCE TRIGGER SUMMARY

| POOL/GROUP | TRIGGER TEST NAME | TRIGGER TEST DESCRIPTION | TRIGGER TEST RESULT |
|---------------|----------------------------|--|----------------------------|
| POOL (161052) | Stepdown Date - Clause (x) | Payment Date >= 10/25/2008 | Pass |
| POOL (161052) | Stepdown Date - Clause (y) | Pool Balance < 50% of Cut-Off Balance | Pass |
| POOL (161052) | Stepdown Date | Later to occur of Clause (x) and Clause (y) | Stepdown Date has occurred |
| POOL (161052) | Trigger Event (i) | Agg. Liq. Loss Amt > 1.50% plus 1/6 of 0.50% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (ii) | Agg. Liq. Loss Amt > 2.00% plus 1/12 of 0.60% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (iii) | Agg. Liq. Loss Amt > 2.60% plus 1/12 of 1.00% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (iv) | Agg. Liq. Loss Amt > 3.60% * Cut-off Date Balance | Trigger in effect |
| POOL (161052) | Trigger Event (v) | Rolling Three Month Delinquency Percentage >= 3.50% | Trigger in effect |
| POOL (161052) | Trigger Event (vi) | Excess Spread < 2.00% | Trigger in effect |

GMAC
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

OVERCOLLATERALIZATION SUMMARY

| | PRIOR REQUIRED OVERCOLLATERALIZATION AMOUNT | BEGINNING OVERCOLLATERALIZATION/ UNDERCOLLATERALIZATION AMOUNT | OVERCOLLATERALIZATION INCREASE AMOUNT | OVERCOLLATERALIZATION REDUCTION AMOUNT | ENDING OVERCOLLATERALIZATION/ UNDERCOLLATERALIZATION AMOUNT | CURRENT REQUIRED OVERCOLLATERALIZATION AMOUNT |
|------------------|---|---|---|--|--|---|
| GROUP I (161052) | 34,609,861.35 | -423,206.33 | 0.00 | 0.00 | -453,930.79 | 34,609,861.35 |
| DEAL TOTALS | 34,609,861.35 | -423,206.33 | 0.00 | 0.00 | -453,930.79 | 34,609,861.35 |

CREDIT ENHANCEMENT SUMMARY

| POOL/GROUP | CREDIT ENHANCER | PREVIOUS UNREIMBURSED CREDIT PREMIUM | INTEREST ON PREVIOUS UNREIMBURSED PREMIUM | CURRENT MONTH ENHANCEMENT PREMIUM DUE | CREDIT ENHANCEMENT PREMIUM AMOUNT PAID | CREDIT ENHANCEMENT UNREIMBURSED PREMIUM | CREDIT ENHANCEMENT DRAW AMOUNT | CREDIT ENHANCEMENT REIMBURSEMENT AMOUNT | CREDIT ENHANCEMENT UNREIMBURSED AMOUNT |
|---------------|----------------------------------|---|--|--|---|--|---|--|---|
| POOL (161052) | Financial Guaranty Insurance Com | 0.00 | 0.00 | 56,970.10 | 56,970.10 | 0.00 | 0.00 | 0.00 | 35,835,521.26 |
| DEAL TOTALS | | 0.00 | 0.00 | 56,970.10 | 56,970.10 | 0.00 | 0.00 | 0.00 | 35,835,521.26 |

EXCLUDED AMOUNTS SUMMARY

| POOL/GROUP | BEGINNING EXCLUDED AMOUNT | PRINCIPAL DRAWS | EXCLUDED PRINCIPAL PAYMENT | EXCLUDED LOSS AMOUNT | ENDING EXCLUDED AMOUNT |
|---------------|---------------------------------|--------------------|----------------------------------|----------------------------|------------------------------|
| POOL (161052) | 57,438,113.77 | 987,560.94 | 1,175,489.97 | 32,307.44 | 57,217,877.30 |
| DEAL TOTALS | 57,438,113.77 | 987,560.94 | 1,175,489.97 | 32,307.44 | 57,217,877.30 |

Per the deal documents, an insurance payment claim to Financial Guaranty Insurance Company has been submitted in the amount of 1,582,270.29

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

REPURCHASE SUMMARY

| POOL/GROUP | BREACH OF REPS AND WARRANTIES | | OPTIONAL REPURCHASE OF DEFAULTED LOANS | | SELLER SERVICER REPURCHASES | | TOTAL | |
|---------------|-------------------------------|--------|--|--------|-----------------------------|--------|-------|--------|
| | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| DEAL TOTALS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |

MISCELLANEOUS INFORMATION SUMMARY

| | CURRENT PERIOD SERVICE MEMBERS CIVIL RELIEF ACT INTEREST SHORTFALL | CURRENT PERIOD LOAN MODIFICATION RATE REDUCTION INTEREST SHORTFALL | CURRENT YEAR LIEN RELEASE LOAN COUNT | CURRENT YEAR LIEN RELEASE LOAN AMOUNT | CUMULATIVE LIEN RELEASE LOAN COUNT | CUMULATIVE LIEN RELEASE LOAN AMOUNT |
|---------------|--|--|--------------------------------------|---------------------------------------|------------------------------------|-------------------------------------|
| POOL (161052) | 213.48 | 84,247.12 | 1 | 59,568.57 | 5 | 59,568.57 |
| DEAL TOTALS | 213.48 | 84,247.12 | 1 | 59,568.57 | 5 | 59,568.57 |

| | LIEN RELEASE OUTSTANDING PRINCIPAL AMOUNT AS A PERCENTAGE OF POOL BALANCE | CURRENT PERIOD ADVANCES OUTSTANDING | CURRENT PERIOD ADVANCES REIMBURSED | |
|---------------|---|-------------------------------------|------------------------------------|------|
| POOL (161052) | 0.01000 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | 0.01000 | 0.00 | 0.00 | 0.00 |

Notes:
 The servicer may in its reasonable discretion make advances to pay off a first lien mortgage so that upon the servicer's foreclosure of the second mortgage, the property will be acquired free and clear of the first lien. When the sale of the acquired property is completed, such advances will be reimbursed from the sales proceeds.

There are no outstanding release agreements with respect to Unsecured Loans.

For each Group, if applicable, and at the Deal Level, there were 0 increases in Credit Limits for a total amount of 0.00.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

DISTRIBUTION SUMMARY

| CLASS | CUSIP | ORIGINAL FACE VALUE | PRINCIPAL BALANCE BEFORE DISTRIBUTION | CURRENT PASS-THROUGH RATE | PRINCIPAL DISTRIBUTION | INTEREST DISTRIBUTION | TOTAL DISTRIBUTION | *DEFERRED INTEREST | PRINCIPAL LOSS | ADDITIONAL BALANCE | REMAINING PRINCIPAL BALANCE |
|-------|-----------|------------------------|---|---------------------------------|---------------------------|--------------------------|-----------------------|-----------------------|-------------------|-----------------------|-----------------------------------|
| A-1 | 361856ER4 | 1274,156,000.00 | 562,181,198.36 | 0.44875 % | 5,696,012.35 | 210,026.32 | 5,906,038.67 | 0.00 | 802,248.18 | 0.00 | 555,682,937.83 |
| CERTS | | 0.00 | 0.00 | 0.00000 % | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | 1,274,156,000.00 | 562,181,198.36 | | 5,696,012.35 | 210,026.32 | 5,906,038.67 | 0.00 | 802,248.18 | 0.00 | 555,682,937.83 |

DISTRIBUTION FACTOR SUMMARY
 AMOUNTS PER \$25,000 UNIT

| CLASS | PRINCIPAL BALANCE BEFORE DISTRIBUTION | PRINCIPAL DISTRIBUTION | INTEREST DISTRIBUTION | ADDITIONAL BALANCE | TOTAL DISTRIBUTION | DEFERRED INTEREST | PRINCIPAL BALANCE AFTER DISTRIBUTION |
|-------|---|---------------------------|--------------------------|-----------------------|-----------------------|----------------------|--|
| A-1 | 11,030.462490 | 111.760498 | 4.120891 | 0.000000 | 115.881389 | 0.000000 | 10,902.961210 |

* DEFERRED INTEREST - INCLUDES NON-CASH ALLOCATIONS

DETERMINATION DATE 18-May-2012
 PAYMENT DATE 25-May-2012

RESIDENTIAL FUNDING COMPANY, LLC
 2255 NORTH ONTARIO STREET, SUITE 400
 BURBANK, CA 91504-2130
 (818) 260-1441
www.gmacrfc.com/investors/

The Percentage Interests for the Notes are as follows:

A-1 100.00 %

The percentage of the Remaining Principal Balance over the Original Face Values are as follows:

A-1 43.611845 % CERTS 0.000000 %

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

INTEREST DISTRIBUTION SUMMARY

| CLASS | RECORD DATE | ACCRUAL DATES | INTEREST ACCRUAL METHODOLOGY | ACCRUED CERTIFICATE INTEREST | PREPAYMENT INTEREST SHORTFALL ALLOCATED | SERVICEMEMBERS CIVIL RELIEF ACT SHORTFALL ALLOCATED | PRIOR PERIOD SHORTFALLS REPAID | CERTIFICATE INTEREST DISTRIBUTION AMOUNT |
|-------------|-------------|-----------------------|------------------------------|------------------------------|---|---|--------------------------------|--|
| A-1 | 05/24/2012 | 04/25/2012-05/24/2012 | Actual/360 | 210,232.34 | 0.00 | 206.02 | 0.00 | 210,026.32 |
| CERTS | 04/30/2012 | 04/01/2012-04/30/2012 | 30/360 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | | | | 210,232.34 | 0.00 | 206.02 | 0.00 | 210,026.32 |

PREPAYMENT INTEREST SHORTFALL AMOUNTS

BASIS RISK/NET WAC SHORTFALL AMOUNTS

| CLASS | PREPAYMENT INTEREST SHORTFALL AMOUNTS | | | | | BASIS RISK/NET WAC SHORTFALL AMOUNTS | | | | |
|-------------|---------------------------------------|---------------------|-------------------------------|------------|------------------|--------------------------------------|---------------------|-------------------------------|------------|------------------|
| | CURRENT PERIOD | PRIOR PERIOD UNPAID | PRIOR UNPAID ACCRUED INTEREST | TOTAL PAID | REMAINING UNPAID | CURRENT PERIOD | PRIOR PERIOD UNPAID | PRIOR UNPAID ACCRUED INTEREST | TOTAL PAID | REMAINING UNPAID |
| A-1 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

INDEX VALUE USED FOR THE CURRENT DISTRIBUTION : LIBOR - 1 MONTH 0.23875

For each Class of Certificates, the aggregate Interest Distribution Amount remaining unpaid is 0.00

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

COLLATERAL SUMMARY

| POOL/GROUP | MASTER SERVICER FEE AMOUNT | SUBSERVICER FEE AMOUNT | WEIGHTED AVERAGE GROSS RATE | WEIGHTED AVERAGE NET RATE | WEIGHTED AVERAGE REMAINING AMORTIZATION TERM | WEIGHTED AVERAGE MONTHS TO MATURITY | WEIGHTED AVERAGE REMAINING DRAW MONTHS | PERCENTAGE OF DELINQUENT LOANS | ADDITIONAL DRAW AMOUNTS |
|--------------|----------------------------|------------------------|-----------------------------|---------------------------|--|-------------------------------------|--|--------------------------------|-------------------------|
| POOL -161052 | 0.00 | 256,794.03 | 4.48094368 % | 3.87194897 % | 202.21 | 135.68 | 52.06 | 5.1581398 % | 776,701.24 |
| DEAL TOTALS | 0.00 | 256,794.03 | | | | | | 5.1581398 % | 776,701.24 |

| POOL/GROUP | BEGINNING OF PERIOD COUNT | AMOUNT | SCHEDULED PRINCIPAL COUNT | AMOUNT | CURTAILMENTS COUNT | AMOUNT | PAYOFFS COUNT | AMOUNT | MATURED LOANS COUNT | AMOUNT |
|---------------|---------------------------|----------------|---------------------------|------------|--------------------|--------------|---------------|--------------|---------------------|--------|
| POOL (161052) | 13,433 | 618,945,144.87 | N/A | 598,295.92 | N/A | 2,229,668.77 | 83 | 2,069,839.73 | 0 | N/A |
| DEAL TOTALS | 13,433 | 618,945,144.87 | N/A | 598,295.92 | N/A | 2,229,668.77 | 83 | 2,069,839.73 | 0 | N/A |

| POOL/GROUP | REPURCHASES COUNT | AMOUNT | LIQUIDATIONS COUNT | AMOUNT | LOSSES COUNT | AMOUNT | DRAWS COUNT | AMOUNT | END OF PERIOD COUNT | AMOUNT |
|---------------|-------------------|--------|--------------------|--------------|--------------|----------|-------------|------------|---------------------|----------------|
| POOL (161052) | 0 | 0.00 | 57 | 2,583,869.57 | N/A | 9,892.95 | N/A | 776,701.24 | 13,293 | 612,230,279.17 |
| DEAL TOTALS | 0 | 0.00 | 57 | 2,583,869.57 | N/A | 9,892.95 | N/A | 776,701.24 | 13,293 | 612,230,279.17 |

GMACM Recovery Fee for the Current Period is 60,860.70

Total Curtailments for the deal are 2,229,668.77

The Loan Count at the Beginning of the preceding Collection Period was 13,584

POOL -161052 Net WAC Rate: 3.751949

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

DELINQUENCY SUMMARY

| CURRENT | | | DELINQUENCY | | | | | | | | | |
|---------------|--------|----------------|-------------|---------------|------------|--------------|-------------|--------------|--------------|--------------|--------------|--------------|
| | | | 30-59 DAYS | | 60-89 DAYS | | 90-119 DAYS | | 120-149 DAYS | | 150-179 DAYS | |
| POOL/GROUP | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 12,731 | 580,650,585.33 | 197 | 10,615,389.57 | 107 | 6,348,713.98 | 66 | 4,255,695.22 | 64 | 3,041,888.20 | 43 | 2,370,422.03 |
| DEAL TOTALS | 12,731 | 580,650,585.33 | 197 | 10,615,389.57 | 107 | 6,348,713.98 | 66 | 4,255,695.22 | 64 | 3,041,888.20 | 43 | 2,370,422.03 |

| 180+ DAYS | | | FORECLOSURE | | REO LOANS | | PAID OFF | | REPURCHASED | | LIQUIDATED | |
|---------------|-------|--------------|-------------|--------------|-----------|------------|----------|--------------|-------------|--------|------------|--------------|
| POOL/GROUP | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 67 | 3,337,612.07 | 17 | 1,441,056.02 | 1 | 168,916.75 | 83 | 2,069,839.73 | 0 | 0.00 | 57 | 2,583,869.57 |
| DEAL TOTALS | 67 | 3,337,612.07 | 17 | 1,441,056.02 | 1 | 168,916.75 | 83 | 2,069,839.73 | 0 | 0.00 | 57 | 2,583,869.57 |

Delinquency information appearing on this statement has been derived using the OTS method.

MODIFICATION SUMMARY

| CAPITALIZATION WORKOUTS | | | | | | | | | OTHER MODIFICATIONS | | | |
|-------------------------|-------|--------------------|---------------|--------------------|-------|--------------------|---------------|-------|---------------------|-------|---------------|--|
| CURRENT PERIOD | | | CALENDAR YEAR | | | CUMULATIVE | | | CURRENT PERIOD | | CUMULATIVE | |
| POOL/GROUP | COUNT | CAPITALIZED AMOUNT | COUNT | CAPITALIZED AMOUNT | COUNT | CAPITALIZED AMOUNT | % OF ORIG BAL | COUNT | BALANCE | COUNT | BALANCE | |
| POOL (161052) | 1 | 52.32 | 76 | 31,401.63 | 97 | 38,969.56 | 0.004053% | 494 | 21,247,775.40 | 468 | 16,682,690.54 | |
| DEAL TOTALS | 1 | 52.32 | 76 | 31,401.63 | 97 | 38,969.56 | 0.004053% | 494 | 21,247,775.40 | 468 | 16,682,690.54 | |

Calendar Year Capitalization Workouts represent all Capitalization Workouts entered into during the current calendar year as it relates to the Collection Period

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

COLLECTIONS SUMMARY

| | POOL (161052) | DEAL TOTALS |
|--------------------------------------|---------------|--------------|
| (1) INTEREST COLLECTIONS | 2,045,255.70 | 2,045,255.70 |
| (1a) LESS EXCLUDED INTEREST | 139,137.49 | 139,137.49 |
| (1b) =INCLUDED INTEREST COLLECTIONS | 1,906,118.21 | 1,906,118.21 |
| (2) PRINCIPAL COLLECTIONS | 4,949,325.89 | 4,949,325.89 |
| (2a) LESS EXCLUDED PRINCIPAL | 893,187.31 | 893,187.31 |
| (2b) =INCLUDED PRINCIPAL COLLECTIONS | 4,056,138.58 | 4,056,138.58 |
| (3) ADDITIONAL BALANCE | 0.00 | 0.00 |
| (4) NET PRINCIPAL COLLECTIONS | 4,056,138.58 | 4,056,138.58 |
| (5) ADJUSTMENT AMOUNT | 0.00 | 0.00 |
| (6) INSURED PAYMENT AMOUNT | 0.00 | 0.00 |
| (7) TOTAL COLLECTIONS AMOUNT | 5,962,256.79 | 5,962,256.79 |

ALLOCATION OF PAYMENTS

| | POOL (161052) | DEAL TOTALS |
|--|---------------|--------------|
| (1) TOTAL COLLECTIONS | 5,962,256.79 | 5,962,256.79 |
| (2) INTEREST DISTRIBUTION AMOUNT | 210,026.32 | 210,026.32 |
| (3) PRINCIPAL COLLECTION DISTRIBUTION AMOUNT | 4,056,086.26 | 4,056,086.26 |
| (4) LIQUIDATION LOSS DISTRIBUTION AMOUNT | 1,639,926.09 | 1,639,926.09 |
| (5) CREDIT ENHANCEMENT PREMIUM AMOUNT | 56,218.12 | 56,218.12 |
| (6) CREDIT ENHANCEMENT REIMBURSEMENT AMOUNT | 0.00 | 0.00 |
| (7) OVERCOLLATERALIZATION INCREASE AMOUNT | 0.00 | 0.00 |
| (8) CREDIT ENHANCEMENT - OTHER AMOUNTS OWED | 0.00 | 0.00 |
| (9) PREPAYMENT INTEREST SHORTFALL | 0.00 | 0.00 |
| (10) BASIS RISK/NET WAC SHORTFALL | 0.00 | 0.00 |
| (11) SERVICEMEMBERS CIVIL RELIEF ACT SHORTFALL | 0.00 | 0.00 |
| (12) REMAINING AMOUNT TO SB CERTIFICATES | 0.00 | 0.00 |

PREPAYMENT FEE SUMMARY

| | POOL (161052) | DEAL TOTALS |
|--|---------------|-------------|
| (1) PREPAYMENT FEE COLLECTED | 0.00 | 0.00 |
| (2) PREPAYMENT FEE PAID TO SB CERTIFICATES | 0.00 | 0.00 |

For each Group, if applicable, and at the Deal level, the Substitution Adjustment Amounts for the Collection Period are 0.00.

Excess Spread is 1,639,926.09

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

LIQUIDATION LOSS SUMMARY

| CURRENT PERIOD REALIZED LOSSES | | DEEMED LIQUIDATIONS | CHARGE-OFFS | BANKRUPTCY | TOTAL LIQUIDATIONS |
|--------------------------------|--|---------------------|----------------|------------|--------------------|
| POOL (161052) | (1) LOSS COUNT | 0 | 57 | 0 | 57 |
| | (2) BEGINNING AGGREGATE ACTUAL BALANCE | 0.00 | 2,583,869.57 | 0.00 | 2,583,869.57 |
| | (3) REALIZED LOSS AMOUNT | 0.00 | 2,532,348.10 | 0.00 | 2,532,348.10 |
| DEAL TOTAL | (1) LOSS COUNT | 0 | 57 | 0 | 57 |
| | (2) BEGINNING AGGREGATE ACTUAL BALANCE | 0.00 | 2,583,869.57 | 0.00 | 2,583,869.57 |
| | (3) REALIZED LOSS AMOUNT | 0.00 | 2,532,348.10 | 0.00 | 2,532,348.10 |
| CUMULATIVE REALIZED LOSSES | | DEEMED LIQUIDATIONS | CHARGE-OFFS | BANKRUPTCY | TOTAL LIQUIDATIONS |
| POOL (161052) | (1) LOSS COUNT | 0 | 2,268 | 0 | 2,268 |
| | (2) TOTAL REALIZED LOSS | 0.00 | 290,970,891.59 | 0.00 | 290,970,891.59 |
| DEAL TOTAL | (1) LOSS COUNT | 0 | 2,268 | 0 | 2,268 |
| | (2) TOTAL REALIZED LOSS | 0.00 | 290,970,891.59 | 0.00 | 290,970,891.59 |
| SUBSEQUENT RECOVERIES | | CURRENT PERIOD | CUMULATIVE | | |
| POOL (161052) | (1) SUBSEQUENT RECOVERIES COUNT | 225 | 1,408 | | |
| | (2) SUBSEQUENT PRINCIPAL RECOVERIES | 124,013.04 | 9,530,426.09 | | |
| | (3) NET LOSS | 2,408,335.06 | 281,440,465.50 | | |
| | (4) NET LOSS % | 0.250507 % | 29.274479 % | | |
| DEAL TOTAL | (1) SUBSEQUENT RECOVERIES COUNT | 225 | 1,408 | | |
| | (2) SUBSEQUENT PRINCIPAL RECOVERIES | 124,013.04 | 9,530,426.09 | | |
| | (3) NET LOSS | 2,408,335.06 | 281,440,465.50 | | |
| | (4) NET LOSS % | 0.250507 % | 29.274479 % | | |

The Cumulative Total Realized Loss Percentages are as follows:
 POOL (161052) 30.265802 %
 DEAL TOTAL 30.265802 %

There were 0.00 losses caused by or resulting from an Extraordinary Event in the Collection Period, 0.00 total cumulatively.

The Cumulative Loan Count for Subsequent Recoveries and Realized Losses begins with the January 2010 Distribution.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

PERFORMANCE TRIGGER SUMMARY

| POOL/GROUP | TRIGGER TEST NAME | TRIGGER TEST DESCRIPTION | TRIGGER TEST RESULT |
|---------------|----------------------------|--|----------------------------|
| POOL (161052) | Stepdown Date - Clause (x) | Payment Date >= 10/25/2008 | Pass |
| POOL (161052) | Stepdown Date - Clause (y) | Pool Balance < 50% of Cut-Off Balance | Pass |
| POOL (161052) | Stepdown Date | Later to occur of Clause (x) and Clause (y) | Stepdown Date has occurred |
| POOL (161052) | Trigger Event (i) | Agg. Liq. Loss Amt > 1.50% plus 1/6 of 0.50% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (ii) | Agg. Liq. Loss Amt > 2.00% plus 1/12 of 0.60% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (iii) | Agg. Liq. Loss Amt > 2.60% plus 1/12 of 1.00% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (iv) | Agg. Liq. Loss Amt > 3.60% * Cut-off Date Balance | Trigger in effect |
| POOL (161052) | Trigger Event (v) | Rolling Three Month Delinquency Percentage >= 3.50% | Trigger not in effect |
| POOL (161052) | Trigger Event (vi) | Excess Spread < 2.00% | Trigger in effect |

GMACM
HOME EQUITY LOAN TRUST 2006-HE1
RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
STATEMENT TO CERTIFICATEHOLDERS

OVERCOLLATERALIZATION SUMMARY

| | PRIOR REQUIRED OVERCOLLATERALIZATION AMOUNT | BEGINNING OVERCOLLATERALIZATION/ UNDERCOLLATERALIZATION AMOUNT | OVERCOLLATERALIZATION INCREASE AMOUNT | OVERCOLLATERALIZATION REDUCTION AMOUNT | ENDING OVERCOLLATERALIZATION/ UNDERCOLLATERALIZATION AMOUNT | CURRENT REQUIRED OVERCOLLATERALIZATION AMOUNT |
|------------------|---|---|---|--|--|---|
| GROUP I (161052) | 34,609,861.35 | -453,930.79 | 0.00 | 0.00 | -463,297.53 | 34,609,861.35 |
| DEAL TOTALS | 34,609,861.35 | -453,930.79 | 0.00 | 0.00 | -463,297.53 | 34,609,861.35 |

CREDIT ENHANCEMENT SUMMARY

| POOL/GROUP | CREDIT ENHANCER | PREVIOUS UNREIMBURSED CREDIT PREMIUM | INTEREST ON PREVIOUS UNREIMBURSED PREMIUM | CURRENT MONTH ENHANCEMENT PREMIUM DUE | CREDIT ENHANCEMENT PREMIUM AMOUNT PAID | CREDIT ENHANCEMENT UNREIMBURSED PREMIUM | CREDIT ENHANCEMENT DRAW AMOUNT | CREDIT ENHANCEMENT REIMBURSEMENT AMOUNT | CREDIT ENHANCEMENT UNREIMBURSED AMOUNT |
|---------------|----------------------------------|---|--|--|---|--|---|--|---|
| POOL (161052) | Financial Guaranty Insurance Com | 0.00 | 0.00 | 56,218.12 | 56,218.12 | 0.00 | 0.00 | 0.00 | 35,932,575.80 |
| DEAL TOTALS | | 0.00 | 0.00 | 56,218.12 | 56,218.12 | 0.00 | 0.00 | 0.00 | 35,932,575.80 |

EXCLUDED AMOUNTS SUMMARY

| POOL/GROUP | BEGINNING EXCLUDED AMOUNT | PRINCIPAL DRAWS | EXCLUDED PRINCIPAL PAYMENT | EXCLUDED LOSS AMOUNT | ENDING EXCLUDED AMOUNT |
|---------------|---------------------------------|--------------------|----------------------------------|----------------------------|------------------------------|
| POOL (161052) | 57,217,877.30 | 776,701.24 | 893,187.31 | 90,752.36 | 57,010,638.87 |
| DEAL TOTALS | 57,217,877.30 | 776,701.24 | 893,187.31 | 90,752.36 | 57,010,638.87 |

Per the deal documents, an insurance payment claim to Financial Guaranty Insurance Company has been submitted in the amount of 802,248.18

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

REPURCHASE SUMMARY

| POOL/GROUP | BREACH OF REPS AND WARRANTIES | | OPTIONAL REPURCHASE OF DEFAULTED LOANS | | SELLER SERVICER REPURCHASES | | TOTAL | |
|---------------|-------------------------------|--------|--|--------|-----------------------------|--------|-------|--------|
| | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| DEAL TOTALS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |

MISCELLANEOUS INFORMATION SUMMARY

| | CURRENT PERIOD SERVICE MEMBERS CIVIL RELIEF ACT INTEREST SHORTFALL | CURRENT PERIOD LOAN MODIFICATION RATE REDUCTION INTEREST SHORTFALL | CURRENT YEAR LIEN RELEASE LOAN COUNT | CURRENT YEAR LIEN RELEASE LOAN AMOUNT | CUMULATIVE LIEN RELEASE LOAN COUNT | CUMULATIVE LIEN RELEASE LOAN AMOUNT |
|---------------|--|--|--------------------------------------|---------------------------------------|------------------------------------|-------------------------------------|
| POOL (161052) | 206.02 | 74,020.47 | 0 | 0.00 | 38 | 59,568.57 |
| DEAL TOTALS | 206.02 | 74,020.47 | 0 | 0.00 | 38 | 59,568.57 |

| | LIEN RELEASE OUTSTANDING PRINCIPAL AMOUNT AS A PERCENTAGE OF POOL BALANCE | CURRENT PERIOD ADVANCES OUTSTANDING | CURRENT PERIOD ADVANCES REIMBURSED | |
|---------------|---|-------------------------------------|------------------------------------|------|
| POOL (161052) | 0.01000 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | 0.01000 | 0.00 | 0.00 | 0.00 |

Notes:
 The servicer may in its reasonable discretion make advances to pay off a first lien mortgage so that upon the servicer's foreclosure of the second mortgage, the property will be acquired free and clear of the first lien. When the sale of the acquired property is completed, such advances will be reimbursed from the sales proceeds.

There are no outstanding release agreements with respect to Unsecured Loans.

For each Group, if applicable, and at the Deal Level, there were 0 increases in Credit Limits for a total amount of 0.00.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

DISTRIBUTION SUMMARY

| CLASS | CUSIP | ORIGINAL FACE VALUE | PRINCIPAL BALANCE BEFORE DISTRIBUTION | CURRENT PASS-THROUGH RATE | PRINCIPAL DISTRIBUTION | INTEREST DISTRIBUTION | TOTAL DISTRIBUTION | *DEFERRED INTEREST | PRINCIPAL LOSS | ADDITIONAL BALANCE | REMAINING PRINCIPAL BALANCE |
|-------|-----------|------------------------|---|---------------------------------|---------------------------|--------------------------|-----------------------|-----------------------|-------------------|-----------------------|-----------------------------------|
| A-1 | 361856ER4 | 1274,156,000.00 | 555,682,937.83 | 0.44875 % | 6,328,259.39 | 214,516.77 | 6,542,776.16 | 0.00 | 621,142.18 | 0.00 | 548,733,536.26 |
| CERTS | | 0.00 | 0.00 | 0.00000 % | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | 1,274,156,000.00 | 555,682,937.83 | | 6,328,259.39 | 214,516.77 | 6,542,776.16 | 0.00 | 621,142.18 | 0.00 | 548,733,536.26 |

DISTRIBUTION FACTOR SUMMARY
 AMOUNTS PER \$25,000 UNIT

| CLASS | PRINCIPAL BALANCE BEFORE DISTRIBUTION | PRINCIPAL DISTRIBUTION | INTEREST DISTRIBUTION | ADDITIONAL BALANCE | TOTAL DISTRIBUTION | DEFERRED INTEREST | PRINCIPAL BALANCE AFTER DISTRIBUTION | * DEFERRED INTEREST - INCLUDES NON-CASH ALLOCATIONS |
|-------|---|---------------------------|--------------------------|-----------------------|-----------------------|----------------------|--|---|
| A-1 | 10,902.961210 | 124.165710 | 4.208997 | 0.000000 | 128.374707 | 0.000000 | 10,766.608180 | |

DETERMINATION DATE 18-June-2012
 PAYMENT DATE 25-June-2012

RESIDENTIAL FUNDING COMPANY, LLC
 2255 NORTH ONTARIO STREET, SUITE 400
 BURBANK, CA 91504-2130
 (818) 260-1441
www.gmacrfc.com/investors/

The Percentage Interests for the Notes are as follows:
 A-1 100.00 %

The percentage of the Remaining Principal Balance over the Original Face Values are as follows:
 A-1 43.066433 % CERTS 0.000000 %

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

INTEREST DISTRIBUTION SUMMARY

| CLASS | RECORD DATE | ACCRUAL DATES | INTEREST ACCRUAL METHODOLOGY | ACCRUED CERTIFICATE INTEREST | PREPAYMENT INTEREST SHORTFALL ALLOCATED | SERVICEMEMBERS CIVIL RELIEF ACT SHORTFALL ALLOCATED | PRIOR PERIOD SHORTFALLS REPAID | CERTIFICATE INTEREST DISTRIBUTION AMOUNT |
|-------------|-------------|-----------------------|------------------------------|------------------------------|---|---|--------------------------------|--|
| A-1 | 06/22/2012 | 05/25/2012-06/24/2012 | Actual/360 | 214,729.01 | 0.00 | 212.24 | 0.00 | 214,516.77 |
| CERTS | 05/31/2012 | 05/01/2012-05/31/2012 | 30/360 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | | | | 214,729.01 | 0.00 | 212.24 | 0.00 | 214,516.77 |

| PREPAYMENT INTEREST SHORTFALL AMOUNTS | | | | | | BASIS RISK/NET WAC SHORTFALL AMOUNTS | | | | |
|---------------------------------------|----------------|---------------------|-------------------------------|------------|------------------|--------------------------------------|---------------------|-------------------------------|------------|------------------|
| CLASS | CURRENT PERIOD | PRIOR PERIOD UNPAID | PRIOR UNPAID ACCRUED INTEREST | TOTAL PAID | REMAINING UNPAID | CURRENT PERIOD | PRIOR PERIOD UNPAID | PRIOR UNPAID ACCRUED INTEREST | TOTAL PAID | REMAINING UNPAID |
| A-1 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | | | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

INDEX VALUE USED FOR THE CURRENT DISTRIBUTION : LIBOR - 1 MONTH 0.23875

For each Class of Certificates, the aggregate Interest Distribution Amount remaining unpaid is 0.00

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

COLLATERAL SUMMARY

| POOL/GROUP | MASTER SERVICER FEE AMOUNT | SUBSERVICER FEE AMOUNT | WEIGHTED AVERAGE GROSS RATE | WEIGHTED AVERAGE NET RATE | WEIGHTED AVERAGE REMAINING AMORTIZATION TERM | WEIGHTED AVERAGE MONTHS TO MATURITY | WEIGHTED AVERAGE REMAINING DRAW MONTHS | PERCENTAGE OF DELINQUENT LOANS | ADDITIONAL DRAW AMOUNTS |
|--------------|----------------------------|------------------------|-----------------------------|---------------------------|--|-------------------------------------|--|--------------------------------|-------------------------|
| POOL -161052 | 0.00 | 253,972.54 | 4.47400141 % | 3.86508495 % | 201.67 | 134.68 | 51.05 | 4.7804906 % | 384,500.29 |
| DEAL TOTALS | 0.00 | 253,972.54 | | | | | | 4.7804906 % | 384,500.29 |

| POOL/GROUP | BEGINNING OF PERIOD COUNT | AMOUNT | SCHEDULED PRINCIPAL COUNT | AMOUNT | CURTAILMENTS COUNT | AMOUNT | PAYOFFS COUNT | AMOUNT | MATURED LOANS COUNT | AMOUNT |
|---------------|---------------------------|----------------|---------------------------|------------|--------------------|--------------|---------------|--------------|---------------------|--------|
| POOL (161052) | 13,293 | 612,230,279.17 | N/A | 612,449.02 | N/A | 2,560,603.02 | 87 | 1,931,068.09 | 0 | N/A |
| DEAL TOTALS | 13,293 | 612,230,279.17 | N/A | 612,449.02 | N/A | 2,560,603.02 | 87 | 1,931,068.09 | 0 | N/A |

| POOL/GROUP | REPURCHASES COUNT | AMOUNT | LIQUIDATIONS COUNT | AMOUNT | LOSSES COUNT | AMOUNT | DRAWN COUNT | AMOUNT | END OF PERIOD COUNT | AMOUNT |
|---------------|-------------------|--------|--------------------|--------------|--------------|-----------|-------------|------------|---------------------|----------------|
| POOL (161052) | 0 | 0.00 | 57 | 2,860,174.91 | N/A | 24,968.37 | N/A | 384,500.29 | 13,149 | 604,625,516.05 |
| DEAL TOTALS | 0 | 0.00 | 57 | 2,860,174.91 | N/A | 24,968.37 | N/A | 384,500.29 | 13,149 | 604,625,516.05 |

GMACM Recovery Fee for the Current Period is 153,651.64

Total Curtailments for the deal are 2,560,603.02

The Loan Count at the Beginning of the preceding Collection Period was 13,433

POOL -161052 Net WAC Rate: 3.745085

GMACM
HOME EQUITY LOAN TRUST 2006-HE1
RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
STATEMENT TO CERTIFICATEHOLDERS

DELINQUENCY SUMMARY

| CURRENT | | | DELINQUENCY | | | | | | | | | |
|---------------|--------|----------------|-------------|--------------|------------|--------------|-------------|--------------|--------------|--------------|--------------|--------------|
| | | | 30-59 DAYS | | 60-89 DAYS | | 90-119 DAYS | | 120-149 DAYS | | 150-179 DAYS | |
| POOL/GROUP | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 12,610 | 575,721,450.25 | 192 | 8,708,372.68 | 99 | 5,902,419.56 | 76 | 4,433,670.18 | 45 | 2,797,868.80 | 47 | 2,411,336.99 |
| DEAL TOTALS | 12,610 | 575,721,450.25 | 192 | 8,708,372.68 | 99 | 5,902,419.56 | 76 | 4,433,670.18 | 45 | 2,797,868.80 | 47 | 2,411,336.99 |

| 180+ DAYS | | | FORECLOSURE | | REO LOANS | | PAID OFF | | REPURCHASED | | LIQUIDATED | |
|---------------|-------|--------------|-------------|--------------|-----------|--------|----------|--------------|-------------|--------|------------|--------------|
| POOL/GROUP | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 64 | 3,230,032.65 | 16 | 1,420,364.94 | 0 | 0.00 | 87 | 1,931,068.09 | 0 | 0.00 | 57 | 2,860,174.91 |
| DEAL TOTALS | 64 | 3,230,032.65 | 16 | 1,420,364.94 | 0 | 0.00 | 87 | 1,931,068.09 | 0 | 0.00 | 57 | 2,860,174.91 |

Delinquency information appearing on this statement has been derived using the OTS method.

MODIFICATION SUMMARY

| CAPITALIZATION WORKOUTS | | | | | | | | | OTHER MODIFICATIONS | | | |
|-------------------------|-------|--------------------|---------------|--------------------|------------|--------------------|---------------|-------|---------------------|-------|---------------|--|
| CURRENT PERIOD | | | CALENDAR YEAR | | CUMULATIVE | | | | CURRENT PERIOD | | CUMULATIVE | |
| POOL/GROUP | COUNT | CAPITALIZED AMOUNT | COUNT | CAPITALIZED AMOUNT | COUNT | CAPITALIZED AMOUNT | % OF ORIG BAL | COUNT | BALANCE | COUNT | BALANCE | |
| POOL (161052) | 0 | 0.00 | 76 | 31,401.63 | 97 | 38,969.56 | 0.004053% | 490 | 21,177,799.97 | 475 | 16,794,245.33 | |
| DEAL TOTALS | 0 | 0.00 | 76 | 31,401.63 | 97 | 38,969.56 | 0.004053% | 490 | 21,177,799.97 | 475 | 16,794,245.33 | |

Calendar Year Capitalization Workouts represent all Capitalization Workouts entered into during the current calendar year as it relates to the Collection Period

GMACM
HOME EQUITY LOAN TRUST 2006-HE1
RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
STATEMENT TO CERTIFICATEHOLDERS

COLLECTIONS SUMMARY

| | POOL (161052) | DEAL TOTALS |
|--------------------------------------|---------------|--------------|
| (1) INTEREST COLLECTIONS | 2,242,112.13 | 2,242,112.13 |
| (1a) LESS EXCLUDED INTEREST | 137,915.63 | 137,915.63 |
| (1b) =INCLUDED INTEREST COLLECTIONS | 2,104,196.50 | 2,104,196.50 |
| (2) PRINCIPAL COLLECTIONS | 5,386,454.78 | 5,386,454.78 |
| (2a) LESS EXCLUDED PRINCIPAL | 892,306.83 | 892,306.83 |
| (2b) =INCLUDED PRINCIPAL COLLECTIONS | 4,494,147.95 | 4,494,147.95 |
| (3) ADDITIONAL BALANCE | 0.00 | 0.00 |
| (4) NET PRINCIPAL COLLECTIONS | 4,494,147.95 | 4,494,147.95 |
| (5) ADJUSTMENT AMOUNT | 0.00 | 0.00 |
| (6) INSURED PAYMENT AMOUNT | 0.00 | 0.00 |
| (7) TOTAL COLLECTIONS AMOUNT | 6,598,344.45 | 6,598,344.45 |

ALLOCATION OF PAYMENTS

| | POOL (161052) | DEAL TOTALS |
|--|---------------|--------------|
| (1) TOTAL COLLECTIONS | 6,598,344.45 | 6,598,344.45 |
| (2) INTEREST DISTRIBUTION AMOUNT | 214,516.77 | 214,516.77 |
| (3) PRINCIPAL COLLECTION DISTRIBUTION AMOUNT | 4,494,147.95 | 4,494,147.95 |
| (4) LIQUIDATION LOSS DISTRIBUTION AMOUNT | 1,834,111.44 | 1,834,111.44 |
| (5) CREDIT ENHANCEMENT PREMIUM AMOUNT | 55,568.29 | 55,568.29 |
| (6) CREDIT ENHANCEMENT REIMBURSEMENT AMOUNT | 0.00 | 0.00 |
| (7) OVERCOLLATERALIZATION INCREASE AMOUNT | 0.00 | 0.00 |
| (8) CREDIT ENHANCEMENT - OTHER AMOUNTS OWED | 0.00 | 0.00 |
| (9) PREPAYMENT INTEREST SHORTFALL | 0.00 | 0.00 |
| (10) BASIS RISK/NET WAC SHORTFALL | 0.00 | 0.00 |
| (11) SERVICEMEMBERS CIVIL RELIEF ACT SHORTFALL | 0.00 | 0.00 |
| (12) REMAINING AMOUNT TO SB CERTIFICATES | 0.00 | 0.00 |

PREPAYMENT FEE SUMMARY

| | POOL (161052) | DEAL TOTALS |
|--|---------------|-------------|
| (1) PREPAYMENT FEE COLLECTED | 0.00 | 0.00 |
| (2) PREPAYMENT FEE PAID TO SB CERTIFICATES | 0.00 | 0.00 |

For each Group, if applicable, and at the Deal level, the Substitution Adjustment Amounts for the Collection Period are 0.00.

Excess Spread is 1,834,111.44

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

| LIQUIDATION LOSS SUMMARY | | | | |
|--------------------------------|--|--------------|----------------|--------------------|
| CURRENT PERIOD REALIZED LOSSES | DEEMED LIQUIDATIONS | CHARGE-OFFS | BANKRUPTCY | TOTAL LIQUIDATIONS |
| POOL (161052) | (1) LOSS COUNT | 0 | 57 | 0 |
| | (2) BEGINNING AGGREGATE ACTUAL BALANCE | 0.00 | 2,860,174.91 | 0.00 |
| | (3) REALIZED LOSS AMOUNT | 0.00 | 2,577,840.26 | 0.00 |
| DEAL TOTAL | (1) LOSS COUNT | 0 | 57 | 0 |
| | (2) BEGINNING AGGREGATE ACTUAL BALANCE | 0.00 | 2,860,174.91 | 0.00 |
| | (3) REALIZED LOSS AMOUNT | 0.00 | 2,577,840.26 | 0.00 |
| CUMULATIVE REALIZED LOSSES | DEEMED LIQUIDATIONS | CHARGE-OFFS | BANKRUPTCY | TOTAL LIQUIDATIONS |
| POOL (161052) | (1) LOSS COUNT | 0 | 2,325 | 0 |
| | (2) TOTAL REALIZED LOSS | 0.00 | 293,548,731.85 | 0.00 |
| DEAL TOTAL | (1) LOSS COUNT | 0 | 2,325 | 0 |
| | (2) TOTAL REALIZED LOSS | 0.00 | 293,548,731.85 | 0.00 |
| SUBSEQUENT RECOVERIES | CURRENT PERIOD | CUMULATIVE | | |
| POOL (161052) | (1) SUBSEQUENT RECOVERIES COUNT | 291 | 1,579 | |
| | (2) SUBSEQUENT PRINCIPAL RECOVERIES | 293,317.73 | 9,823,743.82 | |
| | (3) NET LOSS | 2,284,522.53 | 283,724,988.03 | |
| | (4) NET LOSS % | 0.237628 % | 29.512108 % | |
| DEAL TOTAL | (1) SUBSEQUENT RECOVERIES COUNT | 291 | 1,579 | |
| | (2) SUBSEQUENT PRINCIPAL RECOVERIES | 293,317.73 | 9,823,743.82 | |
| | (3) NET LOSS | 2,284,522.53 | 283,724,988.03 | |
| | (4) NET LOSS % | 0.237628 % | 29.512108 % | |

The Cumulative Total Realized Loss Percentages are as follows:
 POOL (161052) 30.533940 %
 DEAL TOTAL 30.533940 %

There were 0.00 losses caused by or resulting from an Extraordinary Event in the Collection Period, 0.00 total cumulatively.

The Cumulative Loan Count for Subsequent Recoveries and Realized Losses begins with the January 2010 Distribution.

GMAC
HOME EQUITY LOAN TRUST 2006-HE1
RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
STATEMENT TO CERTIFICATEHOLDERS

PERFORMANCE TRIGGER SUMMARY

| POOL/GROUP | TRIGGER TEST NAME | TRIGGER TEST DESCRIPTION | TRIGGER TEST RESULT |
|---------------|----------------------------|--|----------------------------|
| POOL (161052) | Stepdown Date - Clause (x) | Payment Date >= 10/25/2008 | Pass |
| POOL (161052) | Stepdown Date - Clause (y) | Pool Balance < 50% of Cut-Off Balance | Pass |
| POOL (161052) | Stepdown Date | Later to occur of Clause (x) and Clause (y) | Stepdown Date has occurred |
| POOL (161052) | Trigger Event (i) | Agg. Liq. Loss Amt > 1.50% plus 1/6 of 0.50% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (ii) | Agg. Liq. Loss Amt > 2.00% plus 1/12 of 0.60% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (iii) | Agg. Liq. Loss Amt > 2.60% plus 1/12 of 1.00% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (iv) | Agg. Liq. Loss Amt > 3.60% * Cut-off Date Balance | Trigger in effect |
| POOL (161052) | Trigger Event (v) | Rolling Three Month Delinquency Percentage >= 3.50% | Trigger not in effect |
| POOL (161052) | Trigger Event (vi) | Excess Spread < 2.00% | Trigger in effect |

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

OVERCOLLATERALIZATION SUMMARY

| | PRIOR REQUIRED OVERCOLLATERALIZATION AMOUNT | BEGINNING OVERCOLLATERALIZATION/ UNDERCOLLATERALIZATION AMOUNT | OVERCOLLATERALIZATION INCREASE AMOUNT | OVERCOLLATERALIZATION REDUCTION AMOUNT | ENDING OVERCOLLATERALIZATION/ UNDERCOLLATERALIZATION AMOUNT | CURRENT REQUIRED OVERCOLLATERALIZATION AMOUNT |
|------------------|---|---|---|--|--|---|
| GROUP I (161052) | 34,609,861.35 | -463,297.53 | 0.00 | 0.00 | -488,163.82 | 34,609,861.35 |
| DEAL TOTALS | 34,609,861.35 | -463,297.53 | 0.00 | 0.00 | -488,163.82 | 34,609,861.35 |

CREDIT ENHANCEMENT SUMMARY

| POOL/GROUP | CREDIT ENHANCER | PREVIOUS UNREIMBURSED CREDIT PREMIUM | INTEREST ON PREVIOUS UNREIMBURSED PREMIUM | CURRENT MONTH ENHANCEMENT PREMIUM DUE | CREDIT ENHANCEMENT PREMIUM AMOUNT PAID | CREDIT ENHANCEMENT UNREIMBURSED PREMIUM | CREDIT ENHANCEMENT DRAW AMOUNT | CREDIT ENHANCEMENT REIMBURSEMENT AMOUNT | CREDIT ENHANCEMENT UNREIMBURSED AMOUNT |
|---------------|----------------------------------|---|--|--|---|--|---|--|---|
| POOL (161052) | Financial Guaranty Insurance Com | 0.00 | 0.00 | 55,568.29 | 55,568.29 | 0.00 | 0.00 | 0.00 | 36,033,137.11 |
| DEAL TOTALS | | 0.00 | 0.00 | 55,568.29 | 55,568.29 | 0.00 | 0.00 | 0.00 | 36,033,137.11 |

EXCLUDED AMOUNTS SUMMARY

| POOL/GROUP | BEGINNING EXCLUDED AMOUNT | PRINCIPAL DRAWS | EXCLUDED PRINCIPAL PAYMENT | EXCLUDED LOSS AMOUNT | ENDING EXCLUDED AMOUNT |
|---------------|---------------------------------|--------------------|----------------------------------|----------------------------|------------------------------|
| POOL (161052) | 57,010,638.87 | 384,500.29 | 892,306.83 | 122,688.72 | 56,380,143.61 |
| DEAL TOTALS | 57,010,638.87 | 384,500.29 | 892,306.83 | 122,688.72 | 56,380,143.61 |

Per the deal documents, an insurance payment claim to Financial Guaranty Insurance Company has been submitted in the amount of 621,142.18

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

REPURCHASE SUMMARY

| POOL/GROUP | BREACH OF REPS AND WARRANTIES | | OPTIONAL REPURCHASE OF DEFAULTED LOANS | | SELLER SERVICER REPURCHASES | | TOTAL | |
|---------------|-------------------------------|--------|--|--------|-----------------------------|--------|-------|--------|
| | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| DEAL TOTALS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |

MISCELLANEOUS INFORMATION SUMMARY

| | CURRENT PERIOD SERVICE MEMBERS CIVIL RELIEF ACT INTEREST SHORTFALL | CURRENT PERIOD LOAN MODIFICATION RATE REDUCTION INTEREST SHORTFALL | CURRENT YEAR LIEN RELEASE LOAN COUNT | CURRENT YEAR LIEN RELEASE LOAN AMOUNT | CUMULATIVE LIEN RELEASE LOAN COUNT | CUMULATIVE LIEN RELEASE LOAN AMOUNT |
|---------------|--|--|--------------------------------------|---------------------------------------|------------------------------------|-------------------------------------|
| POOL (161052) | 212.24 | 76,530.78 | 0 | 0.00 | 39 | 59,568.57 |
| DEAL TOTALS | 212.24 | 76,530.78 | 0 | 0.00 | 39 | 59,568.57 |

| | LIEN RELEASE OUTSTANDING PRINCIPAL AMOUNT AS A PERCENTAGE OF POOL BALANCE | CURRENT PERIOD ADVANCES OUTSTANDING | CURRENT PERIOD ADVANCES REIMBURSED | |
|---------------|---|-------------------------------------|------------------------------------|------|
| POOL (161052) | 0.01086 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | 0.01086 | 0.00 | 0.00 | 0.00 |

Notes:
 The servicer may in its reasonable discretion make advances to pay off a first lien mortgage so that upon the servicer's foreclosure of the second mortgage, the property will be acquired free and clear of the first lien. When the sale of the acquired property is completed, such advances will be reimbursed from the sales proceeds.

There are no outstanding release agreements with respect to Unsecured Loans.

For each Group, if applicable, and at the Deal Level, there were 0 increases in Credit Limits for a total amount of 0.00.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

DISTRIBUTION SUMMARY

| CLASS | CUSIP | ORIGINAL FACE VALUE | PRINCIPAL BALANCE BEFORE DISTRIBUTION | CURRENT PASS-THROUGH RATE | PRINCIPAL DISTRIBUTION | INTEREST DISTRIBUTION | TOTAL DISTRIBUTION | *DEFERRED INTEREST | PRINCIPAL LOSS | ADDITIONAL BALANCE | REMAINING PRINCIPAL BALANCE |
|-------|-----------|------------------------|---|---------------------------------|---------------------------|--------------------------|-----------------------|-----------------------|-------------------|-----------------------|-----------------------------------|
| A-1 | 361856ER4 | 1,274,156,000.00 | 548,733,536.26 | 0.45525 % | 6,908,528.46 | 207,970.99 | 7,116,499.45 | 0.00 | 0.00 | 0.00 | 541,825,007.80 |
| CERTS | | 0.00 | 0.00 | 0.00000 % | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | 1,274,156,000.00 | 548,733,536.26 | | 6,908,528.46 | 207,970.99 | 7,116,499.45 | 0.00 | 0.00 | 0.00 | 541,825,007.80 |

DISTRIBUTION FACTOR SUMMARY
 AMOUNTS PER \$25,000 UNIT

| CLASS | PRINCIPAL BALANCE BEFORE DISTRIBUTION | PRINCIPAL DISTRIBUTION | INTEREST DISTRIBUTION | ADDITIONAL BALANCE | TOTAL DISTRIBUTION | DEFERRED INTEREST | PRINCIPAL BALANCE AFTER DISTRIBUTION |
|-------|---|---------------------------|--------------------------|-----------------------|-----------------------|----------------------|--|
| A-1 | 10,766.608180 | 135.551072 | 4.080564 | 0.000000 | 139.631636 | 0.000000 | 10,631.057100 |

* DEFERRED INTEREST - INCLUDES NON-CASH ALLOCATIONS

DETERMINATION DATE 18-July-2012
 PAYMENT DATE 25-July-2012

RESIDENTIAL FUNDING COMPANY, LLC
 2255 NORTH ONTARIO STREET, SUITE 400
 BURBANK, CA 91504-2130
 (818) 260-1441
www.gmacrfc.com/investors/

The Percentage Interests for the Notes are as follows:

A-1 100.00 %

The percentage of the Remaining Principal Balance over the Original Face Values are as follows:

A-1 42.524228 % CERTS 0.000000 %

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

INTEREST DISTRIBUTION SUMMARY

| CLASS | RECORD DATE | ACCRUAL DATES | INTEREST ACCRUAL METHODOLOGY | ACCRUED CERTIFICATE INTEREST | PREPAYMENT INTEREST SHORTFALL ALLOCATED | SERVICEMEMBERS CIVIL RELIEF ACT SHORTFALL ALLOCATED | PRIOR PERIOD SHORTFALLS REPAID | CERTIFICATE INTEREST DISTRIBUTION AMOUNT |
|-------------|-------------|-----------------------|------------------------------|------------------------------|---|---|--------------------------------|--|
| A-1 | 07/24/2012 | 06/25/2012-07/24/2012 | Actual/360 | 208,175.79 | 0.00 | 204.80 | 0.00 | 207,970.99 |
| CERTS | 06/29/2012 | 06/01/2012-06/30/2012 | 30/360 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | | | | 208,175.79 | 0.00 | 204.80 | 0.00 | 207,970.99 |

| PREPAYMENT INTEREST SHORTFALL AMOUNTS | | | | | | BASIS RISK/NET WAC SHORTFALL AMOUNTS | | | | |
|---------------------------------------|----------------|---------------------|-------------------------------|------------|------------------|--------------------------------------|---------------------|-------------------------------|------------|------------------|
| CLASS | CURRENT PERIOD | PRIOR PERIOD UNPAID | PRIOR UNPAID ACCRUED INTEREST | TOTAL PAID | REMAINING UNPAID | CURRENT PERIOD | PRIOR PERIOD UNPAID | PRIOR UNPAID ACCRUED INTEREST | TOTAL PAID | REMAINING UNPAID |
| A-1 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | | | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

INDEX VALUE USED FOR THE CURRENT DISTRIBUTION : LIBOR - 1 MONTH 0.24525

For each Class of Certificates, the aggregate Interest Distribution Amount remaining unpaid is 0.00

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

COLLATERAL SUMMARY

| POOL/GROUP | MASTER SERVICER FEE AMOUNT | SUBSERVICER FEE AMOUNT | WEIGHTED AVERAGE GROSS RATE | WEIGHTED AVERAGE NET RATE | WEIGHTED AVERAGE REMAINING AMORTIZATION TERM | WEIGHTED AVERAGE MONTHS TO MATURITY | WEIGHTED AVERAGE REMAINING DRAW MONTHS | PERCENTAGE OF DELINQUENT LOANS | ADDITIONAL DRAW AMOUNTS |
|--------------|----------------------------|------------------------|-----------------------------|---------------------------|--|-------------------------------------|--|--------------------------------|-------------------------|
| POOL -161052 | 0.00 | 251,259.19 | 4.46801949 % | 3.85911237 % | 201.06 | 133.80 | 50.04 | 4.9909553 % | 0.00 |
| DEAL TOTALS | 0.00 | 251,259.19 | | | | | | 4.9909553 % | 0.00 |

| POOL/GROUP | BEGINNING OF PERIOD COUNT | PERIOD AMOUNT | SCHEDULED PRINCIPAL COUNT | PERIOD AMOUNT | CURTAILMENTS COUNT | PERIOD AMOUNT | PAYOFFS COUNT | PERIOD AMOUNT | MATURED LOANS COUNT | PERIOD AMOUNT |
|---------------|---------------------------|----------------|---------------------------|---------------|--------------------|---------------|---------------|---------------|---------------------|---------------|
| POOL (161052) | 13,149 | 604,625,516.05 | N/A | 596,097.14 | N/A | 2,570,481.23 | 107 | 3,390,200.63 | 0 | N/A |
| DEAL TOTALS | 13,149 | 604,625,516.05 | N/A | 596,097.14 | N/A | 2,570,481.23 | 107 | 3,390,200.63 | 0 | N/A |

| POOL/GROUP | REPURCHASES COUNT | PERIOD AMOUNT | LIQUIDATIONS COUNT | PERIOD AMOUNT | LOSSES COUNT | PERIOD AMOUNT | DRAW COUNT | PERIOD AMOUNT | END OF PERIOD COUNT | PERIOD AMOUNT |
|---------------|-------------------|---------------|--------------------|---------------|--------------|---------------|------------|---------------|---------------------|----------------|
| POOL (161052) | 0 | 0.00 | 43 | 1,538,504.25 | N/A | 29,784.25 | N/A | 0.00 | 12,999 | 596,500,448.55 |
| DEAL TOTALS | 0 | 0.00 | 43 | 1,538,504.25 | N/A | 29,784.25 | N/A | 0.00 | 12,999 | 596,500,448.55 |

GMACM Recovery Fee for the Current Period is 44,609.92

Total Curtailments for the deal are 2,570,481.23

The Loan Count at the Beginning of the preceding Collection Period was 13,293

POOL -161052 Net WAC Rate: 3.739112

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

DELINQUENCY SUMMARY

| CURRENT | | | DELINQUENCY | | | | | | | | | |
|---------------|--------|----------------|-------------|--------------|------------|--------------|-------------|--------------|--------------|--------------|--------------|--------------|
| | | | 30-59 DAYS | | 60-89 DAYS | | 90-119 DAYS | | 120-149 DAYS | | 150-179 DAYS | |
| POOL/GROUP | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 12,467 | 566,729,377.62 | 190 | 9,040,914.31 | 99 | 5,801,588.20 | 63 | 3,888,733.97 | 60 | 3,397,191.22 | 31 | 2,082,168.57 |
| DEAL TOTALS | 12,467 | 566,729,377.62 | 190 | 9,040,914.31 | 99 | 5,801,588.20 | 63 | 3,888,733.97 | 60 | 3,397,191.22 | 31 | 2,082,168.57 |

| 180+ DAYS | | | FORECLOSURE | | REO LOANS | | PAID OFF | | REPURCHASED | | LIQUIDATED | |
|---------------|-------|--------------|-------------|--------------|-----------|--------|----------|--------------|-------------|--------|------------|--------------|
| POOL/GROUP | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 73 | 4,140,109.72 | 16 | 1,420,364.94 | 0 | 0.00 | 107 | 3,390,200.63 | 0 | 0.00 | 43 | 1,538,504.25 |
| DEAL TOTALS | 73 | 4,140,109.72 | 16 | 1,420,364.94 | 0 | 0.00 | 107 | 3,390,200.63 | 0 | 0.00 | 43 | 1,538,504.25 |

Delinquency information appearing on this statement has been derived using the OTS method.

MODIFICATION SUMMARY

| CAPITALIZATION WORKOUTS | | | | | | | | | OTHER MODIFICATIONS | | | |
|-------------------------|-------|--------------------|---------------|--------------------|------------|--------------------|---------------|-------|---------------------|-------|---------------|--|
| CURRENT PERIOD | | | CALENDAR YEAR | | CUMULATIVE | | | | CURRENT PERIOD | | CUMULATIVE | |
| POOL/GROUP | COUNT | CAPITALIZED AMOUNT | COUNT | CAPITALIZED AMOUNT | COUNT | CAPITALIZED AMOUNT | % OF ORIG BAL | COUNT | BALANCE | COUNT | BALANCE | |
| POOL (161052) | 6 | 1,367.31 | 82 | 32,768.94 | 103 | 40,336.87 | 0.004196% | 495 | 21,684,455.29 | 482 | 17,226,990.41 | |
| DEAL TOTALS | 6 | 1,367.31 | 82 | 32,768.94 | 103 | 40,336.87 | 0.004196% | 495 | 21,684,455.29 | 482 | 17,226,990.41 | |

Calendar Year Capitalization Workouts represent all Capitalization Workouts entered into during the current calendar year as it relates to the Collection Period

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

COLLECTIONS SUMMARY

| | POOL (161052) | DEAL TOTALS |
|--------------------------------------|---------------|--------------|
| (1) INTEREST COLLECTIONS | 2,056,482.55 | 2,056,482.55 |
| (1a) LESS EXCLUDED INTEREST | 136,382.42 | 136,382.42 |
| (1b) =INCLUDED INTEREST COLLECTIONS | 1,920,100.13 | 1,920,100.13 |
| (2) PRINCIPAL COLLECTIONS | 6,617,781.23 | 6,617,781.23 |
| (2a) LESS EXCLUDED PRINCIPAL | 1,366,508.56 | 1,366,508.56 |
| (2b) =INCLUDED PRINCIPAL COLLECTIONS | 5,251,272.67 | 5,251,272.67 |
| (3) ADDITIONAL BALANCE | 0.00 | 0.00 |
| (4) NET PRINCIPAL COLLECTIONS | 5,251,272.67 | 5,251,272.67 |
| (5) ADJUSTMENT AMOUNT | 0.00 | 0.00 |
| (6) INSURED PAYMENT AMOUNT | 0.00 | 0.00 |
| (7) TOTAL COLLECTIONS AMOUNT | 7,171,372.80 | 7,171,372.80 |

ALLOCATION OF PAYMENTS

| | POOL (161052) | DEAL TOTALS |
|--|---------------|--------------|
| (1) TOTAL COLLECTIONS | 7,171,372.80 | 7,171,372.80 |
| (2) INTEREST DISTRIBUTION AMOUNT | 207,970.99 | 207,970.99 |
| (3) PRINCIPAL COLLECTION DISTRIBUTION AMOUNT | 5,249,905.36 | 5,249,905.36 |
| (4) LIQUIDATION LOSS DISTRIBUTION AMOUNT | 1,411,997.54 | 1,411,997.54 |
| (5) CREDIT ENHANCEMENT PREMIUM AMOUNT | 54,873.35 | 54,873.35 |
| (6) CREDIT ENHANCEMENT REIMBURSEMENT AMOUNT | 0.00 | 0.00 |
| (7) OVERCOLLATERALIZATION INCREASE AMOUNT | 246,625.56 | 246,625.56 |
| (8) CREDIT ENHANCEMENT - OTHER AMOUNTS OWED | 0.00 | 0.00 |
| (9) PREPAYMENT INTEREST SHORTFALL | 0.00 | 0.00 |
| (10) BASIS RISK/NET WAC SHORTFALL | 0.00 | 0.00 |
| (11) SERVICEMEMBERS CIVIL RELIEF ACT SHORTFALL | 0.00 | 0.00 |
| (12) REMAINING AMOUNT TO SB CERTIFICATES | 0.00 | 0.00 |

PREPAYMENT FEE SUMMARY

| | POOL (161052) | DEAL TOTALS |
|--|---------------|-------------|
| (1) PREPAYMENT FEE COLLECTED | 0.00 | 0.00 |
| (2) PREPAYMENT FEE PAID TO SB CERTIFICATES | 0.00 | 0.00 |

For each Group, if applicable, and at the Deal level, the Substitution Adjustment Amounts for the Collection Period are 0.00.

Excess Spread is 1,658,623.10

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

LIQUIDATION LOSS SUMMARY

| CURRENT PERIOD REALIZED LOSSES | | DEEMED LIQUIDATIONS | CHARGE-OFFS | BANKRUPTCY | TOTAL LIQUIDATIONS |
|--------------------------------|--|---------------------|----------------|------------|--------------------|
| POOL (161052) | (1) LOSS COUNT | 0 | 43 | 0 | 43 |
| | (2) BEGINNING AGGREGATE ACTUAL BALANCE | 0.00 | 1,538,504.25 | 0.00 | 1,538,504.25 |
| | (3) REALIZED LOSS AMOUNT | 0.00 | 1,477,502.02 | 0.00 | 1,477,502.02 |
| DEAL TOTAL | (1) LOSS COUNT | 0 | 43 | 0 | 43 |
| | (2) BEGINNING AGGREGATE ACTUAL BALANCE | 0.00 | 1,538,504.25 | 0.00 | 1,538,504.25 |
| | (3) REALIZED LOSS AMOUNT | 0.00 | 1,477,502.02 | 0.00 | 1,477,502.02 |
| CUMULATIVE REALIZED LOSSES | | DEEMED LIQUIDATIONS | CHARGE-OFFS | BANKRUPTCY | TOTAL LIQUIDATIONS |
| POOL (161052) | (1) LOSS COUNT | 0 | 2,368 | 0 | 2,368 |
| | (2) TOTAL REALIZED LOSS | 0.00 | 295,026,233.87 | 0.00 | 295,026,233.87 |
| DEAL TOTAL | (1) LOSS COUNT | 0 | 2,368 | 0 | 2,368 |
| | (2) TOTAL REALIZED LOSS | 0.00 | 295,026,233.87 | 0.00 | 295,026,233.87 |
| SUBSEQUENT RECOVERIES | | CURRENT PERIOD | CUMULATIVE | | |
| POOL (161052) | (1) SUBSEQUENT RECOVERIES COUNT | 109 | 1,600 | | |
| | (2) SUBSEQUENT PRINCIPAL RECOVERIES | 110,835.74 | 9,934,579.56 | | |
| | (3) NET LOSS | 1,366,666.28 | 285,091,654.31 | | |
| | (4) NET LOSS % | 0.142156 % | 29.654264 % | | |
| DEAL TOTAL | (1) SUBSEQUENT RECOVERIES COUNT | 109 | 1,600 | | |
| | (2) SUBSEQUENT PRINCIPAL RECOVERIES | 110,835.74 | 9,934,579.56 | | |
| | (3) NET LOSS | 1,366,666.28 | 285,091,654.31 | | |
| | (4) NET LOSS % | 0.142156 % | 29.654264 % | | |

The Cumulative Total Realized Loss Percentages are as follows:
 POOL (161052) 30.687625 %
 DEAL TOTAL 30.687625 %

There were 0.00 losses caused by or resulting from an Extraordinary Event in the Collection Period, 0.00 total cumulatively.

The Cumulative Loan Count for Subsequent Recoveries and Realized Losses begins with the January 2010 Distribution.

GMACM
HOME EQUITY LOAN TRUST 2006-HE1
RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
STATEMENT TO CERTIFICATEHOLDERS

PERFORMANCE TRIGGER SUMMARY

| POOL/GROUP | TRIGGER TEST NAME | TRIGGER TEST DESCRIPTION | TRIGGER TEST RESULT |
|---------------|----------------------------|--|----------------------------|
| POOL (161052) | Stepdown Date - Clause (x) | Payment Date \geq 10/25/2008 | Pass |
| POOL (161052) | Stepdown Date - Clause (y) | Pool Balance $<$ 50% of Cut-Off Balance | Pass |
| POOL (161052) | Stepdown Date | Later to occur of Clause (x) and Clause (y) | Stepdown Date has occurred |
| POOL (161052) | Trigger Event (i) | Agg. Liq. Loss Amt $>$ 1.50% plus 1/6 of 0.50% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (ii) | Agg. Liq. Loss Amt $>$ 2.00% plus 1/12 of 0.60% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (iii) | Agg. Liq. Loss Amt $>$ 2.60% plus 1/12 of 1.00% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (iv) | Agg. Liq. Loss Amt $>$ 3.60% * Cut-off Date Balance | Trigger in effect |
| POOL (161052) | Trigger Event (v) | Rolling Three Month Delinquency Percentage \geq 3.50% | Trigger not in effect |
| POOL (161052) | Trigger Event (vi) | Excess Spread $<$ 2.00% | Trigger in effect |

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

OVERCOLLATERALIZATION SUMMARY

| | PRIOR REQUIRED OVERCOLLATERALIZATION AMOUNT | BEGINNING OVERCOLLATERALIZATION/ UNDERCOLLATERALIZATION AMOUNT | OVERCOLLATERALIZATION INCREASE AMOUNT | OVERCOLLATERALIZATION REDUCTION AMOUNT | ENDING OVERCOLLATERALIZATION/ UNDERCOLLATERALIZATION/ AMOUNT | CURRENT REQUIRED OVERCOLLATERALIZATION AMOUNT |
|------------------|---|---|---|--|---|---|
| GROUP I (161052) | 34,609,861.35 | -488,163.82 | 246,625.56 | 0.00 | -272,689.82 | 34,609,861.35 |
| DEAL TOTALS | 34,609,861.35 | -488,163.82 | 246,625.56 | 0.00 | -272,689.82 | 34,609,861.35 |

CREDIT ENHANCEMENT SUMMARY

| POOL/GROUP | CREDIT ENHANCER | PREVIOUS UNREIMBURSED CREDIT PREMIUM | INTEREST ON PREVIOUS UNREIMBURSED PREMIUM | CURRENT MONTH ENHANCEMENT PREMIUM DUE | CREDIT ENHANCEMENT PREMIUM AMOUNT PAID | CREDIT ENHANCEMENT UNREIMBURSED PREMIUM | CREDIT ENHANCEMENT DRAW AMOUNT | CREDIT ENHANCEMENT REIMBURSEMENT AMOUNT | CREDIT ENHANCEMENT UNREIMBURSED AMOUNT |
|---------------|----------------------------------|---|--|--|---|--|---|--|---|
| POOL (161052) | Financial Guaranty Insurance Com | 0.00 | 0.00 | 54,873.35 | 54,873.35 | 0.00 | 0.00 | 0.00 | 36,130,726.86 |
| DEAL TOTALS | | 0.00 | 0.00 | 54,873.35 | 54,873.35 | 0.00 | 0.00 | 0.00 | 36,130,726.86 |

EXCLUDED AMOUNTS SUMMARY

| POOL/GROUP | BEGINNING EXCLUDED AMOUNT | PRINCIPAL DRAWS | EXCLUDED PRINCIPAL PAYMENT | EXCLUDED LOSS AMOUNT | ENDING EXCLUDED AMOUNT |
|---------------|---------------------------------|--------------------|----------------------------------|----------------------------|------------------------------|
| POOL (161052) | 56,380,143.61 | 0.00 | 1,366,508.56 | 65,504.48 | 54,948,130.57 |
| DEAL TOTALS | 56,380,143.61 | 0.00 | 1,366,508.56 | 65,504.48 | 54,948,130.57 |

GMACM
HOME EQUITY LOAN TRUST 2006-HE1
RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
STATEMENT TO CERTIFICATEHOLDERS

REPURCHASE SUMMARY

| POOL/GROUP | BREACH OF REPS AND WARRANTIES | | OPTIONAL REPURCHASE OF DEFAULTED LOANS | | SELLER SERVICER REPURCHASES | | TOTAL | |
|---------------|-------------------------------|--------|--|--------|-----------------------------|--------|-------|--------|
| | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| DEAL TOTALS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |

MISCELLANEOUS INFORMATION SUMMARY

| | CURRENT PERIOD SERVICE MEMBERS CIVIL RELIEF ACT INTEREST SHORTFALL | CURRENT PERIOD LOAN MODIFICATION RATE REDUCTION INTEREST SHORTFALL | CURRENT YEAR LIEN RELEASE LOAN COUNT | CURRENT YEAR LIEN RELEASE LOAN AMOUNT | CUMULATIVE LIEN RELEASE LOAN COUNT | CUMULATIVE LIEN RELEASE LOAN AMOUNT |
|---------------|--|--|--------------------------------------|---------------------------------------|------------------------------------|-------------------------------------|
| POOL (161052) | 204.80 | 81,247.70 | 0 | 0.00 | 39 | 59,568.57 |
| DEAL TOTALS | 204.80 | 81,247.70 | 0 | 0.00 | 39 | 59,568.57 |

| | LIEN RELEASE OUTSTANDING PRINCIPAL AMOUNT AS A PERCENTAGE OF POOL BALANCE | CURRENT PERIOD ADVANCES OUTSTANDING | CURRENT PERIOD ADVANCES REIMBURSED | |
|---------------|---|-------------------------------------|------------------------------------|------|
| POOL (161052) | 0.01099 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | 0.01099 | 0.00 | 0.00 | 0.00 |

Notes:
The servicer may in its reasonable discretion make advances to pay off a first lien mortgage so that upon the servicer's foreclosure of the second mortgage, the property will be acquired free and clear of the first lien. When the sale of the acquired property is completed, such advances will be reimbursed from the sales proceeds.

There are no outstanding release agreements with respect to Unsecured Loans.

For each Group, if applicable, and at the Deal Level, there were 0 increases in Credit Limits for a total amount of 0.00.

GMACM
HOME EQUITY LOAN TRUST 2006-HE1
RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
STATEMENT TO CERTIFICATEHOLDERS

DISTRIBUTION SUMMARY

| CLASS | CUSIP | ORIGINAL FACE VALUE | PRINCIPAL BALANCE BEFORE DISTRIBUTION | CURRENT PASS-THROUGH RATE | PRINCIPAL DISTRIBUTION | INTEREST DISTRIBUTION | TOTAL DISTRIBUTION | *DEFERRED INTEREST | PRINCIPAL LOSS | ADDITIONAL BALANCE | REMAINING PRINCIPAL BALANCE |
|-------|-----------|------------------------|---|---------------------------------|---------------------------|--------------------------|-----------------------|-----------------------|-------------------|-----------------------|-----------------------------------|
| A-1 | 361856ER4 | 1274,156,000.00 | 541,825,007.80 | 0.45620 % | 6,271,591.92 | 226,371.16 | 6,497,963.08 | 0.00 | 807,442.24 | 0.00 | 534,745,973.64 |
| CERTS | | 0.00 | 0.00 | 0.00000 % | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | 1,274,156,000.00 | 541,825,007.80 | | 6,271,591.92 | 226,371.16 | 6,497,963.08 | 0.00 | 807,442.24 | 0.00 | 534,745,973.64 |

DISTRIBUTION FACTOR SUMMARY
AMOUNTS PER \$25,000 UNIT

| CLASS | PRINCIPAL BALANCE BEFORE DISTRIBUTION | PRINCIPAL DISTRIBUTION | INTEREST DISTRIBUTION | ADDITIONAL BALANCE | TOTAL DISTRIBUTION | DEFERRED INTEREST | PRINCIPAL BALANCE AFTER DISTRIBUTION |
|-------|---|---------------------------|--------------------------|-----------------------|-----------------------|----------------------|--|
| A-1 | 10,631.057100 | 123.053847 | 4.441590 | 0.000000 | 127.495437 | 0.000000 | 10,492.160570 |

* DEFERRED INTEREST - INCLUDES NON-CASH ALLOCATIONS

DETERMINATION DATE 20-August-2012
PAYMENT DATE 27-August-2012

RESIDENTIAL FUNDING COMPANY, LLC
2255 NORTH ONTARIO STREET, SUITE 400
BURBANK, CA 91504-2130
(818) 260-1441
www.gmacrfc.com/investors/

The Percentage Interests for the Notes are as follows:

A-1 100.00 %

The percentage of the Remaining Principal Balance over the Original Face Values are as follows:

A-1 41.968642 % CERTS 0.000000 %

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

INTEREST DISTRIBUTION SUMMARY

| CLASS | RECORD DATE | ACCRUAL DATES | INTEREST ACCRUAL METHODOLOGY | ACCRUED CERTIFICATE INTEREST | PREPAYMENT INTEREST SHORTFALL ALLOCATED | SERVICEMEMBERS CIVIL RELIEF ACT SHORTFALL ALLOCATED | PRIOR PERIOD SHORTFALLS REPAID | CERTIFICATE INTEREST DISTRIBUTION AMOUNT |
|-------------|-------------|-----------------------|------------------------------|------------------------------|---|---|--------------------------------|--|
| A-1 | 08/24/2012 | 07/25/2012-08/26/2012 | Actual/360 | 226,582.19 | 0.00 | 211.03 | 0.00 | 226,371.16 |
| CERTS | 07/31/2012 | 07/01/2012-07/31/2012 | 30/360 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | | | | 226,582.19 | 0.00 | 211.03 | 0.00 | 226,371.16 |

| PREPAYMENT INTEREST SHORTFALL AMOUNTS | | | | | | BASIS RISK/NET WAC SHORTFALL AMOUNTS | | | | |
|---------------------------------------|----------------|---------------------|-------------------------------|------------|------------------|--------------------------------------|---------------------|-------------------------------|------------|------------------|
| CLASS | CURRENT PERIOD | PRIOR PERIOD UNPAID | PRIOR UNPAID ACCRUED INTEREST | TOTAL PAID | REMAINING UNPAID | CURRENT PERIOD | PRIOR PERIOD UNPAID | PRIOR UNPAID ACCRUED INTEREST | TOTAL PAID | REMAINING UNPAID |
| A-1 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | | | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

INDEX VALUE USED FOR THE CURRENT DISTRIBUTION : LIBOR - 1 MONTH 0.24620

For each Class of Certificates, the aggregate Interest Distribution Amount remaining unpaid is 0.00

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

COLLATERAL SUMMARY

| POOL/GROUP | MASTER SERVICER FEE AMOUNT | SUBSERVICER FEE AMOUNT | WEIGHTED AVERAGE GROSS RATE | WEIGHTED AVERAGE NET RATE | WEIGHTED AVERAGE REMAINING AMORTIZATION TERM | WEIGHTED AVERAGE MONTHS TO MATURITY | WEIGHTED AVERAGE REMAINING DRAW MONTHS | PERCENTAGE OF DELINQUENT LOANS | ADDITIONAL DRAW AMOUNTS |
|--------------|----------------------------|------------------------|-----------------------------|---------------------------|--|-------------------------------------|--|--------------------------------|-------------------------|
| POOL -161052 | 0.00 | 247,368.48 | 4.46557713 % | 3.85657637 % | 200.58 | 132.92 | 49.00 | 5.1744315 % | 0.00 |
| DEAL TOTALS | 0.00 | 247,368.48 | | | | | | 5.1744315 % | 0.00 |

| POOL/GROUP | BEGINNING OF PERIOD COUNT | AMOUNT | SCHEDULED PRINCIPAL COUNT | AMOUNT | CURTAILMENTS COUNT | AMOUNT | PAYOFFS COUNT | AMOUNT | MATURED LOANS COUNT | AMOUNT |
|---------------|---------------------------|----------------|---------------------------|------------|--------------------|--------------|---------------|--------------|---------------------|--------|
| POOL (161052) | 12,999 | 596,500,448.55 | N/A | 581,831.13 | N/A | 3,134,866.98 | 113 | 2,987,862.69 | 0 | N/A |
| DEAL TOTALS | 12,999 | 596,500,448.55 | N/A | 581,831.13 | N/A | 3,134,866.98 | 113 | 2,987,862.69 | 0 | N/A |

| POOL/GROUP | REPURCHASES COUNT | AMOUNT | LIQUIDATIONS COUNT | AMOUNT | LOSSES COUNT | AMOUNT | DRAWS COUNT | AMOUNT | END OF PERIOD COUNT | AMOUNT |
|---------------|-------------------|--------|--------------------|--------------|--------------|------------|-------------|--------|---------------------|----------------|
| POOL (161052) | 0 | 0.00 | 51 | 2,751,314.09 | N/A | -59,217.61 | N/A | 0.00 | 12,835 | 587,103,791.27 |
| DEAL TOTALS | 0 | 0.00 | 51 | 2,751,314.09 | N/A | -59,217.61 | N/A | 0.00 | 12,835 | 587,103,791.27 |

GMACM Recovery Fee for the Current Period is 18,651.95

Total Curtailments for the deal are 3,134,866.98

The Loan Count at the Beginning of the preceding Collection Period was 13,149

POOL -161052 Net WAC Rate: 3.736576

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

DELINQUENCY SUMMARY

| CURRENT | | | DELINQUENCY | | | | | | | | | |
|---------------|--------|----------------|-------------|---------------|------------|--------------|-------------|--------------|--------------|--------------|--------------|--------------|
| | | | 30-59 DAYS | | 60-89 DAYS | | 90-119 DAYS | | 120-149 DAYS | | 150-179 DAYS | |
| POOL/GROUP | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 12,298 | 556,724,507.94 | 193 | 10,100,037.54 | 102 | 5,210,180.58 | 64 | 3,556,959.30 | 54 | 3,596,146.16 | 42 | 2,373,033.60 |
| DEAL TOTALS | 12,298 | 556,724,507.94 | 193 | 10,100,037.54 | 102 | 5,210,180.58 | 64 | 3,556,959.30 | 54 | 3,596,146.16 | 42 | 2,373,033.60 |

| 180+ DAYS | | | FORECLOSURE | | REO LOANS | | PAID OFF | | REPURCHASED | | LIQUIDATED | |
|---------------|-------|--------------|-------------|--------------|-----------|--------|----------|--------------|-------------|--------|------------|--------------|
| POOL/GROUP | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 67 | 4,253,975.18 | 15 | 1,288,950.97 | 0 | 0.00 | 113 | 2,987,862.69 | 0 | 0.00 | 51 | 2,751,314.09 |
| DEAL TOTALS | 67 | 4,253,975.18 | 15 | 1,288,950.97 | 0 | 0.00 | 113 | 2,987,862.69 | 0 | 0.00 | 51 | 2,751,314.09 |

Delinquency information appearing on this statement has been derived using the OTS method.

MODIFICATION SUMMARY

| CAPITALIZATION WORKOUTS | | | | | | | | | OTHER MODIFICATIONS | | | |
|-------------------------|-------|--------------------|---------------|--------------------|------------|--------------------|---------------|-------|---------------------|-------|---------------|--|
| CURRENT PERIOD | | | CALENDAR YEAR | | CUMULATIVE | | | | CURRENT PERIOD | | CUMULATIVE | |
| POOL/GROUP | COUNT | CAPITALIZED AMOUNT | COUNT | CAPITALIZED AMOUNT | COUNT | CAPITALIZED AMOUNT | % OF ORIG BAL | COUNT | BALANCE | COUNT | BALANCE | |
| POOL (161052) | 2 | 59,217.61 | 84 | 91,986.55 | 105 | 99,554.48 | 0.010355% | 497 | 21,354,056.05 | 485 | 17,074,404.04 | |
| DEAL TOTALS | 2 | 59,217.61 | 84 | 91,986.55 | 105 | 99,554.48 | 0.010355% | 497 | 21,354,056.05 | 485 | 17,074,404.04 | |

Calendar Year Capitalization Workouts represent all Capitalization Workouts entered into during the current calendar year as it relates to the Collection Period

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

COLLECTIONS SUMMARY

| | POOL (161052) | DEAL TOTALS |
|--------------------------------------|---------------|--------------|
| (1) INTEREST COLLECTIONS | 1,884,249.70 | 1,884,249.70 |
| (1a) LESS EXCLUDED INTEREST | 134,758.32 | 134,758.32 |
| (1b) =INCLUDED INTEREST COLLECTIONS | 1,749,491.38 | 1,749,491.38 |
| (2) PRINCIPAL COLLECTIONS | 6,806,320.46 | 6,806,320.46 |
| (2a) LESS EXCLUDED PRINCIPAL | 2,003,666.26 | 2,003,666.26 |
| (2b) =INCLUDED PRINCIPAL COLLECTIONS | 4,802,654.20 | 4,802,654.20 |
| (3) ADDITIONAL BALANCE | 0.00 | 0.00 |
| (4) NET PRINCIPAL COLLECTIONS | 4,802,654.20 | 4,802,654.20 |
| (5) ADJUSTMENT AMOUNT | 0.00 | 0.00 |
| (6) INSURED PAYMENT AMOUNT | 0.00 | 0.00 |
| (7) TOTAL COLLECTIONS AMOUNT | 6,552,145.58 | 6,552,145.58 |

ALLOCATION OF PAYMENTS

| | POOL (161052) | DEAL TOTALS |
|--|---------------|--------------|
| (1) TOTAL COLLECTIONS | 6,552,145.58 | 6,552,145.58 |
| (2) INTEREST DISTRIBUTION AMOUNT | 226,371.16 | 226,371.16 |
| (3) PRINCIPAL COLLECTION DISTRIBUTION AMOUNT | 4,743,436.59 | 4,743,436.59 |
| (4) LIQUIDATION LOSS DISTRIBUTION AMOUNT | 1,528,155.33 | 1,528,155.33 |
| (5) CREDIT ENHANCEMENT PREMIUM AMOUNT | 54,182.50 | 54,182.50 |
| (6) CREDIT ENHANCEMENT REIMBURSEMENT AMOUNT | 0.00 | 0.00 |
| (7) OVERCOLLATERALIZATION INCREASE AMOUNT | 0.00 | 0.00 |
| (8) CREDIT ENHANCEMENT - OTHER AMOUNTS OWED | 0.00 | 0.00 |
| (9) PREPAYMENT INTEREST SHORTFALL | 0.00 | 0.00 |
| (10) BASIS RISK/NET WAC SHORTFALL | 0.00 | 0.00 |
| (11) SERVICEMEMBERS CIVIL RELIEF ACT SHORTFALL | 0.00 | 0.00 |
| (12) REMAINING AMOUNT TO SB CERTIFICATES | 0.00 | 0.00 |

PREPAYMENT FEE SUMMARY

| | POOL (161052) | DEAL TOTALS |
|--|---------------|-------------|
| (1) PREPAYMENT FEE COLLECTED | 0.00 | 0.00 |
| (2) PREPAYMENT FEE PAID TO SB CERTIFICATES | 0.00 | 0.00 |

For each Group, if applicable, and at the Deal level, the Substitution Adjustment Amounts for the Collection Period are 0.00.

Excess Spread is 1,528,155.33

GMACM
HOME EQUITY LOAN TRUST 2006-HE1
RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
STATEMENT TO CERTIFICATEHOLDERS

LIQUIDATION LOSS SUMMARY

| CURRENT PERIOD REALIZED LOSSES | | DEEMED LIQUIDATIONS | CHARGE-OFFS | BANKRUPTCY | TOTAL LIQUIDATIONS |
|--------------------------------|--|---------------------|----------------|------------|--------------------|
| POOL (161052) | (1) LOSS COUNT | 0 | 51 | 0 | 51 |
| | (2) BEGINNING AGGREGATE ACTUAL BALANCE | 0.00 | 2,751,314.09 | 0.00 | 2,751,314.09 |
| | (3) REALIZED LOSS AMOUNT | 0.00 | 2,649,554.43 | 0.00 | 2,649,554.43 |
| DEAL TOTAL | (1) LOSS COUNT | 0 | 51 | 0 | 51 |
| | (2) BEGINNING AGGREGATE ACTUAL BALANCE | 0.00 | 2,751,314.09 | 0.00 | 2,751,314.09 |
| | (3) REALIZED LOSS AMOUNT | 0.00 | 2,649,554.43 | 0.00 | 2,649,554.43 |
| CUMULATIVE REALIZED LOSSES | | DEEMED LIQUIDATIONS | CHARGE-OFFS | BANKRUPTCY | TOTAL LIQUIDATIONS |
| POOL (161052) | (1) LOSS COUNT | 0 | 2,419 | 0 | 2,419 |
| | (2) TOTAL REALIZED LOSS | 0.00 | 297,675,788.30 | 0.00 | 297,675,788.30 |
| DEAL TOTAL | (1) LOSS COUNT | 0 | 2,419 | 0 | 2,419 |
| | (2) TOTAL REALIZED LOSS | 0.00 | 297,675,788.30 | 0.00 | 297,675,788.30 |
| SUBSEQUENT RECOVERIES | | CURRENT PERIOD | CUMULATIVE | | |
| POOL (161052) | (1) SUBSEQUENT RECOVERIES COUNT | 68 | 1,615 | | |
| | (2) SUBSEQUENT PRINCIPAL RECOVERIES | 51,121.89 | 9,985,701.45 | | |
| | (3) NET LOSS | 2,598,432.54 | 287,690,086.85 | | |
| | (4) NET LOSS % | 0.270280 % | 29.924544 % | | |
| DEAL TOTAL | (1) SUBSEQUENT RECOVERIES COUNT | 68 | 1,615 | | |
| | (2) SUBSEQUENT PRINCIPAL RECOVERIES | 51,121.89 | 9,985,701.45 | | |
| | (3) NET LOSS | 2,598,432.54 | 287,690,086.85 | | |
| | (4) NET LOSS % | 0.270280 % | 29.924544 % | | |

The Cumulative Total Realized Loss Percentages are as follows:
POOL (161052) 30.963223 %
DEAL TOTAL 30.963223 %

There were 0.00 losses caused by or resulting from an Extraordinary Event in the Collection Period, 0.00 total cumulatively.

The Cumulative Loan Count for Subsequent Recoveries and Realized Losses begins with the January 2010 Distribution.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

PERFORMANCE TRIGGER SUMMARY

| POOL/GROUP | TRIGGER TEST NAME | TRIGGER TEST DESCRIPTION | TRIGGER TEST RESULT |
|---------------|----------------------------|--|----------------------------|
| POOL (161052) | Stepdown Date - Clause (x) | Payment Date \geq 10/25/2008 | Pass |
| POOL (161052) | Stepdown Date - Clause (y) | Pool Balance $<$ 50% of Cut-Off Balance | Pass |
| POOL (161052) | Stepdown Date | Later to occur of Clause (x) and Clause (y) | Stepdown Date has occurred |
| POOL (161052) | Trigger Event (i) | Agg. Liq. Loss Amt $>$ 1.50% plus 1/6 of 0.50% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (ii) | Agg. Liq. Loss Amt $>$ 2.00% plus 1/12 of 0.60% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (iii) | Agg. Liq. Loss Amt $>$ 2.60% plus 1/12 of 1.00% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (iv) | Agg. Liq. Loss Amt $>$ 3.60% * Cut-off Date Balance | Trigger in effect |
| POOL (161052) | Trigger Event (v) | Rolling Three Month Delinquency Percentage \geq 3.50% | Trigger not in effect |
| POOL (161052) | Trigger Event (vi) | Excess Spread $<$ 2.00% | Trigger in effect |

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

OVERCOLLATERALIZATION SUMMARY

| | PRIOR REQUIRED OVERCOLLATERALIZATION AMOUNT | BEGINNING OVERCOLLATERALIZATION/ UNDERCOLLATERALIZATION AMOUNT | OVERCOLLATERALIZATION INCREASE AMOUNT | OVERCOLLATERALIZATION REDUCTION AMOUNT | ENDING OVERCOLLATERALIZATION/ UNDERCOLLATERALIZATION/ AMOUNT | CURRENT REQUIRED OVERCOLLATERALIZATION AMOUNT |
|------------------|---|---|---|--|---|---|
| GROUP I (161052) | 34,609,861.35 | -272,689.82 | 0.00 | 0.00 | -272,689.82 | 34,609,861.35 |
| DEAL TOTALS | 34,609,861.35 | -272,689.82 | 0.00 | 0.00 | -272,689.82 | 34,609,861.35 |

CREDIT ENHANCEMENT SUMMARY

| POOL/GROUP | CREDIT ENHANCER | PREVIOUS UNREIMBURSED CREDIT PREMIUM | INTEREST ON PREVIOUS UNREIMBURSED PREMIUM | CURRENT MONTH ENHANCEMENT PREMIUM DUE | CREDIT ENHANCEMENT PREMIUM AMOUNT PAID | CREDIT ENHANCEMENT UNREIMBURSED PREMIUM | CREDIT ENHANCEMENT DRAW AMOUNT | CREDIT ENHANCEMENT REIMBURSEMENT AMOUNT | CREDIT ENHANCEMENT UNREIMBURSED AMOUNT |
|---------------|----------------------------------|---|--|--|---|--|---|--|---|
| POOL (161052) | Financial Guaranty Insurance Com | 0.00 | 0.00 | 54,182.50 | 54,182.50 | 0.00 | 0.00 | 0.00 | 36,238,366.32 |
| DEAL TOTALS | | 0.00 | 0.00 | 54,182.50 | 54,182.50 | 0.00 | 0.00 | 0.00 | 36,238,366.32 |

EXCLUDED AMOUNTS SUMMARY

| POOL/GROUP | BEGINNING EXCLUDED AMOUNT | PRINCIPAL DRAWS | EXCLUDED PRINCIPAL PAYMENT | EXCLUDED LOSS AMOUNT | ENDING EXCLUDED AMOUNT |
|---------------|---------------------------------|--------------------|----------------------------------|----------------------------|------------------------------|
| POOL (161052) | 54,948,130.57 | 0.00 | 2,003,666.26 | 313,956.86 | 52,630,507.45 |
| DEAL TOTALS | 54,948,130.57 | 0.00 | 2,003,666.26 | 313,956.86 | 52,630,507.45 |

Per the deal documents, an insurance payment claim to Financial Guaranty Insurance Company has been submitted in the amount of 807,442.24

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

REPURCHASE SUMMARY

| POOL/GROUP | BREACH OF REPS AND WARRANTIES | | OPTIONAL REPURCHASE OF DEFAULTED LOANS | | SELLER SERVICER REPURCHASES | | TOTAL | |
|---------------|-------------------------------|--------|--|--------|-----------------------------|--------|-------|--------|
| | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| DEAL TOTALS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |

MISCELLANEOUS INFORMATION SUMMARY

| | CURRENT PERIOD SERVICE MEMBERS CIVIL RELIEF ACT INTEREST SHORTFALL | CURRENT PERIOD LOAN MODIFICATION RATE REDUCTION INTEREST SHORTFALL | CURRENT YEAR LIEN RELEASE LOAN COUNT | CURRENT YEAR LIEN RELEASE LOAN AMOUNT | CUMULATIVE LIEN RELEASE LOAN COUNT | CUMULATIVE LIEN RELEASE LOAN AMOUNT |
|---------------|--|--|--------------------------------------|---------------------------------------|------------------------------------|-------------------------------------|
| POOL (161052) | 211.03 | 77,320.56 | 0 | 0.00 | 42 | 59,568.57 |
| DEAL TOTALS | 211.03 | 77,320.56 | 0 | 0.00 | 42 | 59,568.57 |

| | LIEN RELEASE OUTSTANDING PRINCIPAL AMOUNT AS A PERCENTAGE OF POOL BALANCE | CURRENT PERIOD ADVANCES OUTSTANDING | CURRENT PERIOD ADVANCES REIMBURSED | |
|---------------|---|-------------------------------------|------------------------------------|------|
| POOL (161052) | 0.01114 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | 0.01114 | 0.00 | 0.00 | 0.00 |

Notes:
 The servicer may in its reasonable discretion make advances to pay off a first lien mortgage so that upon the servicer's foreclosure of the second mortgage, the property will be acquired free and clear of the first lien. When the sale of the acquired property is completed, such advances will be reimbursed from the sales proceeds.

There are no outstanding release agreements with respect to Unsecured Loans.

For each Group, if applicable, and at the Deal Level, there were 0 increases in Credit Limits for a total amount of 0.00.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

DISTRIBUTION SUMMARY

| CLASS | CUSIP | ORIGINAL FACE VALUE | PRINCIPAL BALANCE BEFORE DISTRIBUTION | CURRENT PASS-THROUGH RATE | PRINCIPAL DISTRIBUTION | INTEREST DISTRIBUTION | TOTAL DISTRIBUTION | *DEFERRED INTEREST | PRINCIPAL LOSS | ADDITIONAL BALANCE | REMAINING PRINCIPAL BALANCE |
|-------|-----------|------------------------|---|---------------------------------|---------------------------|--------------------------|-----------------------|-----------------------|-------------------|-----------------------|-----------------------------------|
| A-1 | 361856ER4 | 1274,156,000.00 | 534,745,973.64 | 0.44550 % | 6,128,497.42 | 191,696.62 | 6,320,194.04 | 0.00 | 909,304.53 | 0.00 | 527,708,171.69 |
| CERTS | | 0.00 | 0.00 | 0.00000 % | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | 1,274,156,000.00 | 534,745,973.64 | | 6,128,497.42 | 191,696.62 | 6,320,194.04 | 0.00 | 909,304.53 | 0.00 | 527,708,171.69 |

DISTRIBUTION FACTOR SUMMARY
 AMOUNTS PER \$25,000 UNIT

| CLASS | PRINCIPAL BALANCE BEFORE DISTRIBUTION | PRINCIPAL DISTRIBUTION | INTEREST DISTRIBUTION | ADDITIONAL BALANCE | TOTAL DISTRIBUTION | DEFERRED INTEREST | PRINCIPAL BALANCE AFTER DISTRIBUTION |
|-------|---|---------------------------|--------------------------|-----------------------|-----------------------|----------------------|--|
| A-1 | 10,492.160570 | 120.246214 | 3.761247 | 0.000000 | 124.007461 | 0.000000 | 10,354.073040 |

* DEFERRED INTEREST - INCLUDES NON-CASH ALLOCATIONS

DETERMINATION DATE 18-September-2012
 PAYMENT DATE 25-September-2012

RESIDENTIAL FUNDING COMPANY, LLC
 2255 NORTH ONTARIO STREET, SUITE 400
 BURBANK, CA 91504-2130
 (818) 260-1441
www.gmacrfc.com/investors/

The Percentage Interests for the Notes are as follows:

A-1 100.00 %

The percentage of the Remaining Principal Balance over the Original Face Values are as follows:

A-1 41.416292 % CERTS 0.000000 %

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

INTEREST DISTRIBUTION SUMMARY

| CLASS | RECORD DATE | ACCRUAL DATES | INTEREST ACCRUAL METHODOLOGY | ACCRUED CERTIFICATE INTEREST | PREPAYMENT INTEREST SHORTFALL ALLOCATED | SERVICEMEMBERS CIVIL RELIEF ACT SHORTFALL ALLOCATED | PRIOR PERIOD SHORTFALLS REPAID | CERTIFICATE INTEREST DISTRIBUTION AMOUNT |
|-------------|-------------|-----------------------|------------------------------|------------------------------|---|---|--------------------------------|--|
| A-1 | 09/24/2012 | 08/27/2012-09/24/2012 | Actual/360 | 191,906.96 | 0.00 | 210.34 | 0.00 | 191,696.62 |
| CERTS | 08/31/2012 | 08/01/2012-08/31/2012 | 30/360 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | | | | 191,906.96 | 0.00 | 210.34 | 0.00 | 191,696.62 |

PREPAYMENT INTEREST SHORTFALL AMOUNTS

| CLASS | PREPAYMENT INTEREST SHORTFALL AMOUNTS | | | | | BASIS RISK/NET WAC SHORTFALL AMOUNTS | | | | |
|-------------|---------------------------------------|---------------------|-------------------------------|------------|------------------|--------------------------------------|---------------------|-------------------------------|------------|------------------|
| | CURRENT PERIOD | PRIOR PERIOD UNPAID | PRIOR UNPAID ACCRUED INTEREST | TOTAL PAID | REMAINING UNPAID | CURRENT PERIOD | PRIOR PERIOD UNPAID | PRIOR UNPAID ACCRUED INTEREST | TOTAL PAID | REMAINING UNPAID |
| A-1 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | | | | | | | | | | |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

INDEX VALUE USED FOR THE CURRENT DISTRIBUTION : LIBOR - 1 MONTH 0.23550

For each Class of Certificates, the aggregate Interest Distribution Amount remaining unpaid is 0.00

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

COLLATERAL SUMMARY

| POOL/GROUP | MASTER SERVICER FEE AMOUNT | SUBSERVICER FEE AMOUNT | WEIGHTED AVERAGE GROSS RATE | WEIGHTED AVERAGE NET RATE | WEIGHTED AVERAGE REMAINING AMORTIZATION TERM | WEIGHTED AVERAGE MONTHS TO MATURITY | WEIGHTED AVERAGE REMAINING DRAW MONTHS | PERCENTAGE OF DELINQUENT LOANS | ADDITIONAL DRAW AMOUNTS |
|--------------|----------------------------|------------------------|-----------------------------|---------------------------|--|-------------------------------------|--|--------------------------------|-------------------------|
| POOL -161052 | 0.00 | 243,453.36 | 4.46712828 % | 3.85782986 % | 200.07 | 131.87 | 48.01 | 4.7394769 % | 0.00 |
| DEAL TOTALS | 0.00 | 243,453.36 | | | | | | 4.7394769 % | 0.00 |

| POOL/GROUP | BEGINNING OF PERIOD COUNT | AMOUNT | SCHEDULED PRINCIPAL COUNT | AMOUNT | CURTAILMENTS COUNT | AMOUNT | PAYOFFS COUNT | AMOUNT | MATURED LOANS COUNT | AMOUNT |
|---------------|---------------------------|----------------|---------------------------|------------|--------------------|--------------|---------------|--------------|---------------------|--------|
| POOL (161052) | 12,835 | 587,103,791.27 | N/A | 601,064.77 | N/A | 2,183,543.79 | 110 | 3,089,529.01 | 0 | N/A |
| DEAL TOTALS | 12,835 | 587,103,791.27 | N/A | 601,064.77 | N/A | 2,183,543.79 | 110 | 3,089,529.01 | 0 | N/A |

| POOL/GROUP | REPURCHASES COUNT | AMOUNT | LIQUIDATIONS COUNT | AMOUNT | LOSSES COUNT | AMOUNT | DRAW COUNT | AMOUNT | END OF PERIOD COUNT | AMOUNT |
|---------------|-------------------|--------|--------------------|--------------|--------------|-----------|------------|--------|---------------------|----------------|
| POOL (161052) | 0 | 0.00 | 51 | 2,888,707.52 | N/A | -1,948.71 | N/A | 0.00 | 12,674 | 578,342,894.89 |
| DEAL TOTALS | 0 | 0.00 | 51 | 2,888,707.52 | N/A | -1,948.71 | N/A | 0.00 | 12,674 | 578,342,894.89 |

GMACM Recovery Fee for the Current Period is 47,743.98

Total Curtailments for the deal are 2,183,543.79

The Loan Count at the Beginning of the preceding Collection Period was 12,999

POOL -161052 Net WAC Rate: 3.737830

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

DELINQUENCY SUMMARY

| CURRENT | | | DELINQUENCY | | | | | | | | | |
|---------------|--------|----------------|-------------|--------------|------------|--------------|-------------|--------------|--------------|--------------|--------------|--------------|
| | | | 30-59 DAYS | | 60-89 DAYS | | 90-119 DAYS | | 120-149 DAYS | | 150-179 DAYS | |
| POOL/GROUP | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 12,172 | 550,932,466.91 | 185 | 8,047,808.89 | 93 | 5,618,519.39 | 60 | 3,359,649.98 | 48 | 2,540,378.54 | 35 | 2,095,176.52 |
| DEAL TOTALS | 12,172 | 550,932,466.91 | 185 | 8,047,808.89 | 93 | 5,618,519.39 | 60 | 3,359,649.98 | 48 | 2,540,378.54 | 35 | 2,095,176.52 |

| 180+ DAYS | | | FORECLOSURE | | REO LOANS | | PAID OFF | | REPURCHASED | | LIQUIDATED | |
|---------------|-------|--------------|-------------|--------------|-----------|-----------|----------|--------------|-------------|--------|------------|--------------|
| POOL/GROUP | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 64 | 4,066,934.73 | 16 | 1,641,955.98 | 1 | 40,003.95 | 110 | 3,089,529.01 | 0 | 0.00 | 51 | 2,888,707.52 |
| DEAL TOTALS | 64 | 4,066,934.73 | 16 | 1,641,955.98 | 1 | 40,003.95 | 110 | 3,089,529.01 | 0 | 0.00 | 51 | 2,888,707.52 |

Delinquency information appearing on this statement has been derived using the OTS method.

MODIFICATION SUMMARY

| CAPITALIZATION WORKOUTS | | | | | | | | | OTHER MODIFICATIONS | | | |
|-------------------------|-------|--------------------|---------------|--------------------|------------|--------------------|---------------|-------|---------------------|-------|---------------|--|
| CURRENT PERIOD | | | CALENDAR YEAR | | CUMULATIVE | | | | CURRENT PERIOD | | CUMULATIVE | |
| POOL/GROUP | COUNT | CAPITALIZED AMOUNT | COUNT | CAPITALIZED AMOUNT | COUNT | CAPITALIZED AMOUNT | % OF ORIG BAL | COUNT | BALANCE | COUNT | BALANCE | |
| POOL (161052) | 6 | 1,948.71 | 90 | 93,935.26 | 111 | 101,503.19 | 0.010558% | 491 | 21,179,732.93 | 485 | 16,843,335.74 | |
| DEAL TOTALS | 6 | 1,948.71 | 90 | 93,935.26 | 111 | 101,503.19 | 0.010558% | 491 | 21,179,732.93 | 485 | 16,843,335.74 | |

Calendar Year Capitalization Workouts represent all Capitalization Workouts entered into during the current calendar year as it relates to the Collection Period

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

COLLECTIONS SUMMARY

| | POOL (161052) | DEAL TOTALS |
|--------------------------------------|---------------|--------------|
| (1) INTEREST COLLECTIONS | 2,065,685.03 | 2,065,685.03 |
| (1a) LESS EXCLUDED INTEREST | 131,855.96 | 131,855.96 |
| (1b) =INCLUDED INTEREST COLLECTIONS | 1,933,829.07 | 1,933,829.07 |
| (2) PRINCIPAL COLLECTIONS | 5,947,907.60 | 5,947,907.60 |
| (2a) LESS EXCLUDED PRINCIPAL | 1,508,068.03 | 1,508,068.03 |
| (2b) =INCLUDED PRINCIPAL COLLECTIONS | 4,439,839.57 | 4,439,839.57 |
| (3) ADDITIONAL BALANCE | 0.00 | 0.00 |
| (4) NET PRINCIPAL COLLECTIONS | 4,439,839.57 | 4,439,839.57 |
| (5) ADJUSTMENT AMOUNT | 0.00 | 0.00 |
| (6) INSURED PAYMENT AMOUNT | 0.00 | 0.00 |
| (7) TOTAL COLLECTIONS AMOUNT | 6,373,668.64 | 6,373,668.64 |

ALLOCATION OF PAYMENTS

| | POOL (161052) | DEAL TOTALS |
|--|---------------|--------------|
| (1) TOTAL COLLECTIONS | 6,373,668.64 | 6,373,668.64 |
| (2) INTEREST DISTRIBUTION AMOUNT | 191,696.62 | 191,696.62 |
| (3) PRINCIPAL COLLECTION DISTRIBUTION AMOUNT | 4,437,890.86 | 4,437,890.86 |
| (4) LIQUIDATION LOSS DISTRIBUTION AMOUNT | 1,690,606.56 | 1,690,606.56 |
| (5) CREDIT ENHANCEMENT PREMIUM AMOUNT | 53,474.60 | 53,474.60 |
| (6) CREDIT ENHANCEMENT REIMBURSEMENT AMOUNT | 0.00 | 0.00 |
| (7) OVERCOLLATERALIZATION INCREASE AMOUNT | 0.00 | 0.00 |
| (8) CREDIT ENHANCEMENT - OTHER AMOUNTS OWED | 0.00 | 0.00 |
| (9) PREPAYMENT INTEREST SHORTFALL | 0.00 | 0.00 |
| (10) BASIS RISK/NET WAC SHORTFALL | 0.00 | 0.00 |
| (11) SERVICEMEMBERS CIVIL RELIEF ACT SHORTFALL | 0.00 | 0.00 |
| (12) REMAINING AMOUNT TO SB CERTIFICATES | 0.00 | 0.00 |

PREPAYMENT FEE SUMMARY

| | POOL (161052) | DEAL TOTALS |
|--|---------------|-------------|
| (1) PREPAYMENT FEE COLLECTED | 0.00 | 0.00 |
| (2) PREPAYMENT FEE PAID TO SB CERTIFICATES | 0.00 | 0.00 |

For each Group, if applicable, and at the Deal level, the Substitution Adjustment Amounts for the Collection Period are 0.00.

Excess Spread is 1,690,606.56

GMACM
HOME EQUITY LOAN TRUST 2006-HE1
RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
STATEMENT TO CERTIFICATEHOLDERS

| LIQUIDATION LOSS SUMMARY | | | | | |
|--------------------------------|--|---------------------|----------------|------------|--------------------|
| CURRENT PERIOD REALIZED LOSSES | | DEEMED LIQUIDATIONS | CHARGE-OFFS | BANKRUPTCY | TOTAL LIQUIDATIONS |
| POOL (161052) | (1) LOSS COUNT | 0 | 51 | 0 | 51 |
| | (2) BEGINNING AGGREGATE ACTUAL BALANCE | 0.00 | 2,888,707.52 | 0.00 | 2,888,707.52 |
| | (3) REALIZED LOSS AMOUNT | 0.00 | 2,814,937.49 | 0.00 | 2,814,937.49 |
| DEAL TOTAL | (1) LOSS COUNT | 0 | 51 | 0 | 51 |
| | (2) BEGINNING AGGREGATE ACTUAL BALANCE | 0.00 | 2,888,707.52 | 0.00 | 2,888,707.52 |
| | (3) REALIZED LOSS AMOUNT | 0.00 | 2,814,937.49 | 0.00 | 2,814,937.49 |
| CUMULATIVE REALIZED LOSSES | | DEEMED LIQUIDATIONS | CHARGE-OFFS | BANKRUPTCY | TOTAL LIQUIDATIONS |
| POOL (161052) | (1) LOSS COUNT | 0 | 2,470 | 0 | 2,470 |
| | (2) TOTAL REALIZED LOSS | 0.00 | 300,490,725.79 | 0.00 | 300,490,725.79 |
| DEAL TOTAL | (1) LOSS COUNT | 0 | 2,470 | 0 | 2,470 |
| | (2) TOTAL REALIZED LOSS | 0.00 | 300,490,725.79 | 0.00 | 300,490,725.79 |
| SUBSEQUENT RECOVERIES | | CURRENT PERIOD | CUMULATIVE | | |
| POOL (161052) | (1) SUBSEQUENT RECOVERIES COUNT | 94 | 1,648 | | |
| | (2) SUBSEQUENT PRINCIPAL RECOVERIES | 132,155.12 | 10,117,856.57 | | |
| | (3) NET LOSS | 2,682,782.37 | 290,372,869.22 | | |
| | (4) NET LOSS % | 0.279054 % | 30.203598 % | | |
| DEAL TOTAL | (1) SUBSEQUENT RECOVERIES COUNT | 94 | 1,648 | | |
| | (2) SUBSEQUENT PRINCIPAL RECOVERIES | 132,155.12 | 10,117,856.57 | | |
| | (3) NET LOSS | 2,682,782.37 | 290,372,869.22 | | |
| | (4) NET LOSS % | 0.279054 % | 30.203598 % | | |

The Cumulative Total Realized Loss Percentages are as follows:
POOL (161052) 31.256023 %
DEAL TOTAL 31.256023 %

There were 0.00 losses caused by or resulting from an Extraordinary Event in the Collection Period, 0.00 total cumulatively.

The Cumulative Loan Count for Subsequent Recoveries and Realized Losses begins with the January 2010 Distribution.

GMACM
HOME EQUITY LOAN TRUST 2006-HE1
RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
STATEMENT TO CERTIFICATEHOLDERS

PERFORMANCE TRIGGER SUMMARY

| POOL/GROUP | TRIGGER TEST NAME | TRIGGER TEST DESCRIPTION | TRIGGER TEST RESULT |
|---------------|----------------------------|--|----------------------------|
| POOL (161052) | Stepdown Date - Clause (x) | Payment Date \geq 10/25/2008 | Pass |
| POOL (161052) | Stepdown Date - Clause (y) | Pool Balance $<$ 50% of Cut-Off Balance | Pass |
| POOL (161052) | Stepdown Date | Later to occur of Clause (x) and Clause (y) | Stepdown Date has occurred |
| POOL (161052) | Trigger Event (i) | Agg. Liq. Loss Amt $>$ 1.50% plus 1/6 of 0.50% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (ii) | Agg. Liq. Loss Amt $>$ 2.00% plus 1/12 of 0.60% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (iii) | Agg. Liq. Loss Amt $>$ 2.60% plus 1/12 of 1.00% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (iv) | Agg. Liq. Loss Amt $>$ 3.60% * Cut-off Date Balance | Trigger in effect |
| POOL (161052) | Trigger Event (v) | Rolling Three Month Delinquency Percentage \geq 3.50% | Trigger not in effect |
| POOL (161052) | Trigger Event (vi) | Excess Spread $<$ 2.00% | Trigger in effect |

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

OVERCOLLATERALIZATION SUMMARY

| | PRIOR REQUIRED OVERCOLLATERALIZATION AMOUNT | BEGINNING OVERCOLLATERALIZATION/ UNDERCOLLATERALIZATION AMOUNT | OVERCOLLATERALIZATION INCREASE AMOUNT | OVERCOLLATERALIZATION REDUCTION AMOUNT | ENDING OVERCOLLATERALIZATION/ UNDERCOLLATERALIZATION/ AMOUNT | CURRENT REQUIRED OVERCOLLATERALIZATION AMOUNT |
|------------------|---|---|---|--|---|---|
| GROUP I (161052) | 34,609,861.35 | -272,689.82 | 0.00 | 0.00 | -272,689.82 | 34,609,861.35 |
| DEAL TOTALS | 34,609,861.35 | -272,689.82 | 0.00 | 0.00 | -272,689.82 | 34,609,861.35 |

CREDIT ENHANCEMENT SUMMARY

| POOL/GROUP | CREDIT ENHANCER | PREVIOUS UNREIMBURSED CREDIT PREMIUM | INTEREST ON PREVIOUS UNREIMBURSED PREMIUM | CURRENT MONTH ENHANCEMENT PREMIUM DUE | CREDIT ENHANCEMENT PREMIUM AMOUNT PAID | CREDIT ENHANCEMENT UNREIMBURSED PREMIUM | CREDIT ENHANCEMENT DRAW AMOUNT | CREDIT ENHANCEMENT REIMBURSEMENT AMOUNT | CREDIT ENHANCEMENT UNREIMBURSED AMOUNT |
|---------------|----------------------------------|---|--|--|---|--|---|--|---|
| POOL (161052) | Financial Guaranty Insurance Com | 0.00 | 0.00 | 53,474.60 | 53,474.60 | 0.00 | 0.00 | 0.00 | 36,333,240.38 |
| DEAL TOTALS | | 0.00 | 0.00 | 53,474.60 | 53,474.60 | 0.00 | 0.00 | 0.00 | 36,333,240.38 |

EXCLUDED AMOUNTS SUMMARY

| POOL/GROUP | BEGINNING EXCLUDED AMOUNT | PRINCIPAL DRAWS | EXCLUDED PRINCIPAL PAYMENT | EXCLUDED LOSS AMOUNT | ENDING EXCLUDED AMOUNT |
|---------------|---------------------------------|--------------------|----------------------------------|----------------------------|------------------------------|
| POOL (161052) | 52,630,507.45 | 0.00 | 1,508,068.03 | 215,026.40 | 50,907,413.02 |
| DEAL TOTALS | 52,630,507.45 | 0.00 | 1,508,068.03 | 215,026.40 | 50,907,413.02 |

Per the deal documents, an insurance payment claim to Financial Guaranty Insurance Company has been submitted in the amount of 909,304.53

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

REPURCHASE SUMMARY

| POOL/GROUP | BREACH OF REPS AND WARRANTIES | | OPTIONAL REPURCHASE OF DEFAULTED LOANS | | SELLER SERVICER REPURCHASES | | TOTAL | |
|---------------|-------------------------------|--------|--|--------|-----------------------------|--------|-------|--------|
| | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| DEAL TOTALS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |

MISCELLANEOUS INFORMATION SUMMARY

| | CURRENT PERIOD SERVICE MEMBERS CIVIL RELIEF ACT INTEREST SHORTFALL | CURRENT PERIOD LOAN MODIFICATION RATE REDUCTION INTEREST SHORTFALL | CURRENT YEAR LIEN RELEASE LOAN COUNT | CURRENT YEAR LIEN RELEASE LOAN AMOUNT | CUMULATIVE LIEN RELEASE LOAN COUNT | CUMULATIVE LIEN RELEASE LOAN AMOUNT |
|---------------|--|--|--------------------------------------|---------------------------------------|------------------------------------|-------------------------------------|
| POOL (161052) | 210.34 | 77,174.17 | 0 | 0.00 | 42 | 59,568.57 |
| DEAL TOTALS | 210.34 | 77,174.17 | 0 | 0.00 | 42 | 59,568.57 |

| | LIEN RELEASE OUTSTANDING PRINCIPAL AMOUNT AS A PERCENTAGE OF POOL BALANCE | CURRENT PERIOD ADVANCES OUTSTANDING | CURRENT PERIOD ADVANCES REIMBURSED | |
|---------------|---|-------------------------------------|------------------------------------|------|
| POOL (161052) | 0.01129 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | 0.01129 | 0.00 | 0.00 | 0.00 |

Notes:
 The servicer may in its reasonable discretion make advances to pay off a first lien mortgage so that upon the servicer's foreclosure of the second mortgage, the property will be acquired free and clear of the first lien. When the sale of the acquired property is completed, such advances will be reimbursed from the sales proceeds.

There are no outstanding release agreements with respect to Unsecured Loans.

For each Group, if applicable, and at the Deal Level, there were 0 increases in Credit Limits for a total amount of 0.00.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

DISTRIBUTION SUMMARY

| CLASS | CUSIP | ORIGINAL FACE VALUE | PRINCIPAL BALANCE BEFORE DISTRIBUTION | CURRENT PASS-THROUGH RATE | PRINCIPAL DISTRIBUTION | INTEREST DISTRIBUTION | TOTAL DISTRIBUTION | *DEFERRED INTEREST | PRINCIPAL LOSS | ADDITIONAL BALANCE | REMAINING PRINCIPAL BALANCE |
|-------|-----------|------------------------|---|---------------------------------|---------------------------|--------------------------|-----------------------|-----------------------|-------------------|-----------------------|-----------------------------------|
| A-1 | 361856ER4 | 1274,156,000.00 | 527,708,171.69 | 0.42650 % | 5,219,177.64 | 187,377.58 | 5,406,555.22 | 0.00 | 312,729.73 | 0.00 | 522,176,264.32 |
| CERTS | | 0.00 | 0.00 | 0.00000 % | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | 1,274,156,000.00 | 527,708,171.69 | | 5,219,177.64 | 187,377.58 | 5,406,555.22 | 0.00 | 312,729.73 | 0.00 | 522,176,264.32 |

DISTRIBUTION FACTOR SUMMARY
 AMOUNTS PER \$25,000 UNIT

| CLASS | PRINCIPAL BALANCE BEFORE DISTRIBUTION | PRINCIPAL DISTRIBUTION | INTEREST DISTRIBUTION | ADDITIONAL BALANCE | TOTAL DISTRIBUTION | DEFERRED INTEREST | PRINCIPAL BALANCE AFTER DISTRIBUTION |
|-------|---|---------------------------|--------------------------|-----------------------|-----------------------|----------------------|--|
| A-1 | 10,354.073040 | 102.404604 | 3.676504 | 0.000000 | 106.081108 | 0.000000 | 10,245.532420 |

* DEFERRED INTEREST - INCLUDES NON-CASH ALLOCATIONS

DETERMINATION DATE 18-October-2012
 PAYMENT DATE 25-October-2012

RESIDENTIAL FUNDING COMPANY, LLC
 2255 NORTH ONTARIO STREET, SUITE 400
 BURBANK, CA 91504-2130
 (818) 260-1441
www.gmacrfc.com/investors/

The Percentage Interests for the Notes are as follows:

A-1 100.00 %

The percentage of the Remaining Principal Balance over the Original Face Values are as follows:

A-1 40.982130 % CERTS 0.000000 %

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

INTEREST DISTRIBUTION SUMMARY

| CLASS | RECORD DATE | ACCRUAL DATES | INTEREST ACCRUAL METHODOLOGY | ACCRUED CERTIFICATE INTEREST | PREPAYMENT INTEREST SHORTFALL ALLOCATED | SERVICEMEMBERS CIVIL RELIEF ACT SHORTFALL ALLOCATED | PRIOR PERIOD SHORTFALLS REPAID | CERTIFICATE INTEREST DISTRIBUTION AMOUNT |
|-------------|-------------|-----------------------|------------------------------|------------------------------|---|---|--------------------------------|--|
| A-1 | 10/24/2012 | 09/25/2012-10/24/2012 | Actual/360 | 187,556.28 | 0.00 | 178.70 | 0.00 | 187,377.58 |
| CERTS | 09/28/2012 | 09/01/2012-09/30/2012 | 30/360 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | | | | 187,556.28 | 0.00 | 178.70 | 0.00 | 187,377.58 |

PREPAYMENT INTEREST SHORTFALL AMOUNTS

BASIS RISK/NET WAC SHORTFALL AMOUNTS

| CLASS | PREPAYMENT INTEREST SHORTFALL AMOUNTS | | | | | BASIS RISK/NET WAC SHORTFALL AMOUNTS | | | | |
|-------------|---------------------------------------|---------------------|-------------------------------|------------|------------------|--------------------------------------|---------------------|-------------------------------|------------|------------------|
| | CURRENT PERIOD | PRIOR PERIOD UNPAID | PRIOR UNPAID ACCRUED INTEREST | TOTAL PAID | REMAINING UNPAID | CURRENT PERIOD | PRIOR PERIOD UNPAID | PRIOR UNPAID ACCRUED INTEREST | TOTAL PAID | REMAINING UNPAID |
| A-1 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | | | | | | | | | | |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

INDEX VALUE USED FOR THE CURRENT DISTRIBUTION : LIBOR - 1 MONTH 0.21650

For each Class of Certificates, the aggregate Interest Distribution Amount remaining unpaid is 0.00

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

COLLATERAL SUMMARY

| POOL/GROUP | MASTER SERVICER FEE AMOUNT | SUBSERVICER FEE AMOUNT | WEIGHTED AVERAGE GROSS RATE | WEIGHTED AVERAGE NET RATE | WEIGHTED AVERAGE REMAINING AMORTIZATION TERM | WEIGHTED AVERAGE MONTHS TO MATURITY | WEIGHTED AVERAGE REMAINING DRAW MONTHS | PERCENTAGE OF DELINQUENT LOANS | ADDITIONAL DRAW AMOUNTS |
|--------------|----------------------------|------------------------|-----------------------------|---------------------------|--|-------------------------------------|--|--------------------------------|-------------------------|
| POOL -161052 | 0.00 | 240,044.72 | 4.46436596 % | 3.85487213 % | 199.65 | 130.96 | 46.98 | 5.1362711 % | 0.00 |
| DEAL TOTALS | 0.00 | 240,044.72 | | | | | | 5.1362711 % | 0.00 |

| POOL/GROUP | BEGINNING OF PERIOD COUNT | AMOUNT | SCHEDULED PRINCIPAL COUNT | AMOUNT | CURTAILMENTS COUNT | AMOUNT | PAYOFFS COUNT | AMOUNT | MATURED LOANS COUNT | AMOUNT |
|---------------|---------------------------|----------------|---------------------------|------------|--------------------|--------------|---------------|--------------|---------------------|--------|
| POOL (161052) | 12,674 | 578,342,894.89 | N/A | 535,334.09 | N/A | 1,908,003.16 | 106 | 1,923,428.12 | 0 | N/A |
| DEAL TOTALS | 12,674 | 578,342,894.89 | N/A | 535,334.09 | N/A | 1,908,003.16 | 106 | 1,923,428.12 | 0 | N/A |

| POOL/GROUP | REPURCHASES COUNT | AMOUNT | LIQUIDATIONS COUNT | AMOUNT | LOSSES COUNT | AMOUNT | DRAW COUNT | AMOUNT | END OF PERIOD COUNT | AMOUNT |
|---------------|-------------------|--------|--------------------|--------------|--------------|-----------|------------|--------|---------------------|----------------|
| POOL (161052) | 0 | 0.00 | 40 | 2,191,134.45 | N/A | 35,819.07 | N/A | 0.00 | 12,528 | 571,749,176.00 |
| DEAL TOTALS | 0 | 0.00 | 40 | 2,191,134.45 | N/A | 35,819.07 | N/A | 0.00 | 12,528 | 571,749,176.00 |

GMACM Recovery Fee for the Current Period is 114,007.48

Total Curtailments for the deal are 1,908,003.16

The Loan Count at the Beginning of the preceding Collection Period was 12,835

POOL -161052 Net WAC Rate: 3.734872

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

DELINQUENCY SUMMARY

| CURRENT | | | DELINQUENCY | | | | | | | | | |
|---------------|--------|----------------|-------------|--------------|------------|--------------|-------------|--------------|--------------|--------------|--------------|--------------|
| | | | 30-59 DAYS | | 60-89 DAYS | | 90-119 DAYS | | 120-149 DAYS | | 150-179 DAYS | |
| POOL/GROUP | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 11,997 | 542,382,588.41 | 194 | 9,941,274.61 | 113 | 5,284,183.15 | 60 | 3,883,653.31 | 42 | 2,169,438.23 | 40 | 2,213,919.53 |
| DEAL TOTALS | 11,997 | 542,382,588.41 | 194 | 9,941,274.61 | 113 | 5,284,183.15 | 60 | 3,883,653.31 | 42 | 2,169,438.23 | 40 | 2,213,919.53 |

| 180+ DAYS | | | FORECLOSURE | | REO LOANS | | PAID OFF | | REPURCHASED | | LIQUIDATED | |
|---------------|-------|--------------|-------------|--------------|-----------|-----------|----------|--------------|-------------|--------|------------|--------------|
| POOL/GROUP | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 65 | 4,192,158.83 | 15 | 1,605,686.99 | 2 | 76,272.94 | 106 | 1,923,428.12 | 0 | 0.00 | 40 | 2,191,134.45 |
| DEAL TOTALS | 65 | 4,192,158.83 | 15 | 1,605,686.99 | 2 | 76,272.94 | 106 | 1,923,428.12 | 0 | 0.00 | 40 | 2,191,134.45 |

Delinquency information appearing on this statement has been derived using the OTS method.

MODIFICATION SUMMARY

| CAPITALIZATION WORKOUTS | | | | | | | | | OTHER MODIFICATIONS | | | |
|-------------------------|-------|--------------------|---------------|--------------------|------------|--------------------|---------------|-------|---------------------|-------|---------------|--|
| CURRENT PERIOD | | | CALENDAR YEAR | | CUMULATIVE | | | | CURRENT PERIOD | | CUMULATIVE | |
| POOL/GROUP | COUNT | CAPITALIZED AMOUNT | COUNT | CAPITALIZED AMOUNT | COUNT | CAPITALIZED AMOUNT | % OF ORIG BAL | COUNT | BALANCE | COUNT | BALANCE | |
| POOL (161052) | 0 | 0.00 | 90 | 93,935.26 | 111 | 101,503.19 | 0.010558% | 498 | 21,486,632.27 | 492 | 16,948,851.14 | |
| DEAL TOTALS | 0 | 0.00 | 90 | 93,935.26 | 111 | 101,503.19 | 0.010558% | 498 | 21,486,632.27 | 492 | 16,948,851.14 | |

Calendar Year Capitalization Workouts represent all Capitalization Workouts entered into during the current calendar year as it relates to the Collection Period

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

COLLECTIONS SUMMARY

| | POOL (161052) | DEAL TOTALS |
|--------------------------------------|---------------|--------------|
| (1) INTEREST COLLECTIONS | 1,993,166.71 | 1,993,166.71 |
| (1a) LESS EXCLUDED INTEREST | 125,215.63 | 125,215.63 |
| (1b) =INCLUDED INTEREST COLLECTIONS | 1,867,951.08 | 1,867,951.08 |
| (2) PRINCIPAL COLLECTIONS | 4,426,689.20 | 4,426,689.20 |
| (2a) LESS EXCLUDED PRINCIPAL | 833,159.06 | 833,159.06 |
| (2b) =INCLUDED PRINCIPAL COLLECTIONS | 3,593,530.14 | 3,593,530.14 |
| (3) ADDITIONAL BALANCE | 0.00 | 0.00 |
| (4) NET PRINCIPAL COLLECTIONS | 3,593,530.14 | 3,593,530.14 |
| (5) ADJUSTMENT AMOUNT | 0.00 | 0.00 |
| (6) INSURED PAYMENT AMOUNT | 0.00 | 0.00 |
| (7) TOTAL COLLECTIONS AMOUNT | 5,461,481.22 | 5,461,481.22 |

ALLOCATION OF PAYMENTS

| | POOL (161052) | DEAL TOTALS |
|--|---------------|--------------|
| (1) TOTAL COLLECTIONS | 5,459,326.04 | 5,459,326.04 |
| (2) INTEREST DISTRIBUTION AMOUNT | 187,377.58 | 187,377.58 |
| (3) PRINCIPAL COLLECTION DISTRIBUTION AMOUNT | 3,593,530.14 | 3,593,530.14 |
| (4) LIQUIDATION LOSS DISTRIBUTION AMOUNT | 1,625,647.50 | 1,625,647.50 |
| (5) CREDIT ENHANCEMENT PREMIUM AMOUNT | 52,770.82 | 52,770.82 |
| (6) CREDIT ENHANCEMENT REIMBURSEMENT AMOUNT | 0.00 | 0.00 |
| (7) OVERCOLLATERALIZATION INCREASE AMOUNT | 0.00 | 0.00 |
| (8) CREDIT ENHANCEMENT - OTHER AMOUNTS OWED | 0.00 | 0.00 |
| (9) PREPAYMENT INTEREST SHORTFALL | 0.00 | 0.00 |
| (10) BASIS RISK/NET WAC SHORTFALL | 0.00 | 0.00 |
| (11) SERVICEMEMBERS CIVIL RELIEF ACT SHORTFALL | 0.00 | 0.00 |
| (12) REMAINING AMOUNT TO SB CERTIFICATES | 0.00 | 0.00 |

PREPAYMENT FEE SUMMARY

| | POOL (161052) | DEAL TOTALS |
|--|---------------|-------------|
| (1) PREPAYMENT FEE COLLECTED | 0.00 | 0.00 |
| (2) PREPAYMENT FEE PAID TO SB CERTIFICATES | 0.00 | 0.00 |

For each Group, if applicable, and at the Deal level, the Substitution Adjustment Amounts for the Collection Period are 0.00.

Excess Spread is 1,625,647.50

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

| LIQUIDATION LOSS SUMMARY | | | | |
|--------------------------------|--|--------------|----------------|--------------------|
| CURRENT PERIOD REALIZED LOSSES | DEEMED LIQUIDATIONS | CHARGE-OFFS | BANKRUPTCY | TOTAL LIQUIDATIONS |
| POOL (161052) | (1) LOSS COUNT | 0 | 41 | 41 |
| | (2) BEGINNING AGGREGATE ACTUAL BALANCE | 0.00 | 2,191,134.45 | 2,191,134.45 |
| | (3) REALIZED LOSS AMOUNT | 0.00 | 2,131,210.62 | 2,131,210.62 |
| DEAL TOTAL | (1) LOSS COUNT | 0 | 41 | 41 |
| | (2) BEGINNING AGGREGATE ACTUAL BALANCE | 0.00 | 2,191,134.45 | 2,191,134.45 |
| | (3) REALIZED LOSS AMOUNT | 0.00 | 2,131,210.62 | 2,131,210.62 |
| CUMULATIVE REALIZED LOSSES | DEEMED LIQUIDATIONS | CHARGE-OFFS | BANKRUPTCY | TOTAL LIQUIDATIONS |
| POOL (161052) | (1) LOSS COUNT | 0 | 2,511 | 2,511 |
| | (2) TOTAL REALIZED LOSS | 0.00 | 302,621,936.41 | 302,621,936.41 |
| DEAL TOTAL | (1) LOSS COUNT | 0 | 2,511 | 2,511 |
| | (2) TOTAL REALIZED LOSS | 0.00 | 302,621,936.41 | 302,621,936.41 |
| SUBSEQUENT RECOVERIES | CURRENT PERIOD | CUMULATIVE | | |
| POOL (161052) | (1) SUBSEQUENT RECOVERIES COUNT | 108 | 1,662 | |
| | (2) SUBSEQUENT PRINCIPAL RECOVERIES | 216,388.01 | 10,334,244.58 | |
| | (3) NET LOSS | 1,914,822.61 | 292,287,691.83 | |
| | (4) NET LOSS % | 0.199173 % | 30.402771 % | |
| DEAL TOTAL | (1) SUBSEQUENT RECOVERIES COUNT | 108 | 1,662 | |
| | (2) SUBSEQUENT PRINCIPAL RECOVERIES | 216,388.01 | 10,334,244.58 | |
| | (3) NET LOSS | 1,914,822.61 | 292,287,691.83 | |
| | (4) NET LOSS % | 0.199173 % | 30.402771 % | |

The Cumulative Total Realized Loss Percentages are as follows:
 POOL (161052) 31.477704 %
 DEAL TOTAL 31.477704 %

There were 0.00 losses caused by or resulting from an Extraordinary Event in the Collection Period, 0.00 total cumulatively.

The Cumulative Loan Count for Subsequent Recoveries and Realized Losses begins with the January 2010 Distribution.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

PERFORMANCE TRIGGER SUMMARY

| POOL/GROUP | TRIGGER TEST NAME | TRIGGER TEST DESCRIPTION | TRIGGER TEST RESULT |
|---------------|----------------------------|--|----------------------------|
| POOL (161052) | Stepdown Date - Clause (x) | Payment Date \geq 10/25/2008 | Pass |
| POOL (161052) | Stepdown Date - Clause (y) | Pool Balance $<$ 50% of Cut-Off Balance | Pass |
| POOL (161052) | Stepdown Date | Later to occur of Clause (x) and Clause (y) | Stepdown Date has occurred |
| POOL (161052) | Trigger Event (i) | Agg. Liq. Loss Amt $>$ 1.50% plus 1/6 of 0.50% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (ii) | Agg. Liq. Loss Amt $>$ 2.00% plus 1/12 of 0.60% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (iii) | Agg. Liq. Loss Amt $>$ 2.60% plus 1/12 of 1.00% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (iv) | Agg. Liq. Loss Amt $>$ 3.60% * Cut-off Date Balance | Trigger in effect |
| POOL (161052) | Trigger Event (v) | Rolling Three Month Delinquency Percentage \geq 3.50% | Trigger not in effect |
| POOL (161052) | Trigger Event (vi) | Excess Spread $<$ 2.00% | Trigger in effect |

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

OVERCOLLATERALIZATION SUMMARY

| | PRIOR REQUIRED OVERCOLLATERALIZATION AMOUNT | BEGINNING OVERCOLLATERALIZATION/ UNDERCOLLATERALIZATION AMOUNT | OVERCOLLATERALIZATION INCREASE AMOUNT | OVERCOLLATERALIZATION REDUCTION AMOUNT | ENDING OVERCOLLATERALIZATION/ UNDERCOLLATERALIZATION AMOUNT | CURRENT REQUIRED OVERCOLLATERALIZATION AMOUNT |
|------------------|---|---|---|--|--|---|
| GROUP I (161052) | 34,609,861.35 | -272,689.82 | 0.00 | 0.00 | -308,508.89 | 34,609,861.35 |
| DEAL TOTALS | 34,609,861.35 | -272,689.82 | 0.00 | 0.00 | -308,508.89 | 34,609,861.35 |

CREDIT ENHANCEMENT SUMMARY

| POOL/GROUP | CREDIT ENHANCER | PREVIOUS UNREIMBURSED CREDIT PREMIUM | INTEREST ON PREVIOUS UNREIMBURSED PREMIUM | CURRENT MONTH ENHANCEMENT PREMIUM DUE | CREDIT ENHANCEMENT PREMIUM AMOUNT PAID | CREDIT ENHANCEMENT UNREIMBURSED PREMIUM | CREDIT ENHANCEMENT DRAW AMOUNT | CREDIT ENHANCEMENT REIMBURSEMENT AMOUNT | CREDIT ENHANCEMENT UNREIMBURSED AMOUNT |
|---------------|----------------------------------|---|--|--|---|--|---|--|---|
| POOL (161052) | Financial Guaranty Insurance Com | 0.00 | 0.00 | 52,770.82 | 52,770.82 | 0.00 | 0.00 | 0.00 | 36,431,642.91 |
| DEAL TOTALS | | 0.00 | 0.00 | 52,770.82 | 52,770.82 | 0.00 | 0.00 | 0.00 | 36,431,642.91 |

EXCLUDED AMOUNTS SUMMARY

| POOL/GROUP | BEGINNING EXCLUDED AMOUNT | PRINCIPAL DRAWS | EXCLUDED PRINCIPAL PAYMENT | EXCLUDED LOSS AMOUNT | ENDING EXCLUDED AMOUNT |
|---------------|---------------------------------|--------------------|----------------------------------|----------------------------|------------------------------|
| POOL (161052) | 50,907,413.02 | 0.00 | 833,159.06 | 192,833.39 | 49,881,420.57 |
| DEAL TOTALS | 50,907,413.02 | 0.00 | 833,159.06 | 192,833.39 | 49,881,420.57 |

Per the deal documents, an insurance payment claim to Financial Guaranty Insurance Company has been submitted in the amount of 312,729.73

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

REPURCHASE SUMMARY

| POOL/GROUP | BREACH OF REPS AND WARRANTIES | | OPTIONAL REPURCHASE OF DEFAULTED LOANS | | SELLER SERVICER REPURCHASES | | TOTAL | |
|---------------|-------------------------------|--------|--|--------|-----------------------------|--------|-------|--------|
| | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| DEAL TOTALS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |

MISCELLANEOUS INFORMATION SUMMARY

| | CURRENT PERIOD SERVICE MEMBERS CIVIL RELIEF ACT INTEREST SHORTFALL | CURRENT PERIOD LOAN MODIFICATION RATE REDUCTION INTEREST SHORTFALL | CURRENT YEAR LIEN RELEASE LOAN COUNT | CURRENT YEAR LIEN RELEASE LOAN AMOUNT | CUMULATIVE LIEN RELEASE LOAN COUNT | CUMULATIVE LIEN RELEASE LOAN AMOUNT |
|---------------|--|--|--------------------------------------|---------------------------------------|------------------------------------|-------------------------------------|
| POOL (161052) | 178.70 | 78,202.41 | 0 | 0.00 | 42 | 59,568.57 |
| DEAL TOTALS | 178.70 | 78,202.41 | 0 | 0.00 | 42 | 59,568.57 |

| | LIEN RELEASE OUTSTANDING PRINCIPAL AMOUNT AS A PERCENTAGE OF POOL BALANCE | CURRENT PERIOD ADVANCES OUTSTANDING | CURRENT PERIOD ADVANCES REIMBURSED | |
|---------------|---|-------------------------------------|------------------------------------|------|
| POOL (161052) | 0.01141 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | 0.01141 | 0.00 | 0.00 | 0.00 |

Notes:
 The servicer may in its reasonable discretion make advances to pay off a first lien mortgage so that upon the servicer's foreclosure of the second mortgage, the property will be acquired free and clear of the first lien. When the sale of the acquired property is completed, such advances will be reimbursed from the sales proceeds.

There are no outstanding release agreements with respect to Unsecured Loans.

For each Group, if applicable, and at the Deal Level, there were 0 increases in Credit Limits for a total amount of 0.00.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

DISTRIBUTION SUMMARY

| CLASS | CUSIP | ORIGINAL FACE VALUE | PRINCIPAL BALANCE BEFORE DISTRIBUTION | CURRENT PASS-THROUGH RATE | PRINCIPAL DISTRIBUTION | INTEREST DISTRIBUTION | TOTAL DISTRIBUTION | *DEFERRED INTEREST | PRINCIPAL LOSS | ADDITIONAL BALANCE | REMAINING PRINCIPAL BALANCE |
|-------|-----------|------------------------|---|---------------------------------|---------------------------|--------------------------|-----------------------|-----------------------|-------------------|-----------------------|-----------------------------------|
| A-1 | 361856ER4 | 1274,156,000.00 | 522,176,264.32 | 0.42070 % | 6,462,015.66 | 195,055.75 | 6,657,071.41 | 0.00 | 1,102,718.73 | 0.00 | 514,611,529.93 |
| CERTS | | 0.00 | 0.00 | 0.00000 % | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | 1,274,156,000.00 | 522,176,264.32 | | 6,462,015.66 | 195,055.75 | 6,657,071.41 | 0.00 | 1,102,718.73 | 0.00 | 514,611,529.93 |

DISTRIBUTION FACTOR SUMMARY
 AMOUNTS PER \$25,000 UNIT

| CLASS | PRINCIPAL BALANCE BEFORE DISTRIBUTION | PRINCIPAL DISTRIBUTION | INTEREST DISTRIBUTION | ADDITIONAL BALANCE | TOTAL DISTRIBUTION | DEFERRED INTEREST | PRINCIPAL BALANCE AFTER DISTRIBUTION |
|-------|---|---------------------------|--------------------------|-----------------------|-----------------------|----------------------|--|
| A-1 | 10,245.532420 | 126.790119 | 3.827156 | 0.000000 | 130.617275 | 0.000000 | 10,097.106040 |

* DEFERRED INTEREST - INCLUDES NON-CASH ALLOCATIONS

DETERMINATION DATE 19-November-2012
 PAYMENT DATE 26-November-2012

RESIDENTIAL FUNDING COMPANY, LLC
 2255 NORTH ONTARIO STREET, SUITE 400
 BURBANK, CA 91504-2130
 (818) 260-1441
www.gmacrfc.com/investors/

The Percentage Interests for the Notes are as follows:

A-1 100.00 %

The percentage of the Remaining Principal Balance over the Original Face Values are as follows:

A-1 40.388424 % CERTS 0.000000 %

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

INTEREST DISTRIBUTION SUMMARY

| CLASS | RECORD DATE | ACCRUAL DATES | INTEREST ACCRUAL METHODOLOGY | ACCRUED CERTIFICATE INTEREST | PREPAYMENT INTEREST SHORTFALL ALLOCATED | SERVICEMEMBERS CIVIL RELIEF ACT SHORTFALL ALLOCATED | PRIOR PERIOD SHORTFALLS REPAID | CERTIFICATE INTEREST DISTRIBUTION AMOUNT |
|-------------|-------------|-----------------------|------------------------------|------------------------------|---|---|--------------------------------|--|
| A-1 | 11/23/2012 | 10/25/2012-11/25/2012 | Actual/360 | 195,270.72 | 0.00 | 214.97 | 0.00 | 195,055.75 |
| CERTS | 10/31/2012 | 10/01/2012-10/31/2012 | 30/360 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | | | | 195,270.72 | 0.00 | 214.97 | 0.00 | 195,055.75 |

PREPAYMENT INTEREST SHORTFALL AMOUNTS

BASIS RISK/NET WAC SHORTFALL AMOUNTS

| CLASS | PREPAYMENT INTEREST SHORTFALL AMOUNTS | | | | | BASIS RISK/NET WAC SHORTFALL AMOUNTS | | | | |
|-------------|---------------------------------------|---------------------|-------------------------------|------------|------------------|--------------------------------------|---------------------|-------------------------------|------------|------------------|
| | CURRENT PERIOD | PRIOR PERIOD UNPAID | PRIOR UNPAID ACCRUED INTEREST | TOTAL PAID | REMAINING UNPAID | CURRENT PERIOD | PRIOR PERIOD UNPAID | PRIOR UNPAID ACCRUED INTEREST | TOTAL PAID | REMAINING UNPAID |
| A-1 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | | | | | | | | | | |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

INDEX VALUE USED FOR THE CURRENT DISTRIBUTION : LIBOR - 1 MONTH 0.21070

For each Class of Certificates, the aggregate Interest Distribution Amount remaining unpaid is 0.00

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

COLLATERAL SUMMARY

| POOL/GROUP | MASTER SERVICER FEE AMOUNT | SUBSERVICER FEE AMOUNT | WEIGHTED AVERAGE GROSS RATE | WEIGHTED AVERAGE NET RATE | WEIGHTED AVERAGE REMAINING AMORTIZATION TERM | WEIGHTED AVERAGE MONTHS TO MATURITY | WEIGHTED AVERAGE REMAINING DRAW MONTHS | PERCENTAGE OF DELINQUENT LOANS | ADDITIONAL DRAW AMOUNTS |
|--------------|----------------------------|------------------------|-----------------------------|---------------------------|--|-------------------------------------|--|--------------------------------|-------------------------|
| POOL -161052 | 0.00 | 237,018.44 | 4.45750523 % | 3.84790970 % | 199.33 | 130.17 | 45.84 | 4.9149455 % | 0.00 |
| DEAL TOTALS | 0.00 | 237,018.44 | | | | | | 4.9149455 % | 0.00 |

| POOL/GROUP | BEGINNING OF PERIOD COUNT | AMOUNT | SCHEDULED PRINCIPAL COUNT | AMOUNT | CURTAILMENTS COUNT | AMOUNT | PAYOFFS COUNT | AMOUNT | MATURED LOANS COUNT | AMOUNT |
|---------------|---------------------------|----------------|---------------------------|------------|--------------------|--------------|---------------|--------------|---------------------|--------|
| POOL (161052) | 12,528 | 571,749,176.00 | N/A | 594,244.58 | N/A | 2,835,699.31 | 110 | 2,509,766.12 | 0 | N/A |
| DEAL TOTALS | 12,528 | 571,749,176.00 | N/A | 594,244.58 | N/A | 2,835,699.31 | 110 | 2,509,766.12 | 0 | N/A |

| POOL/GROUP | REPURCHASES COUNT | AMOUNT | LIQUIDATIONS COUNT | AMOUNT | LOSSES COUNT | AMOUNT | DRAW COUNT | AMOUNT | END OF PERIOD COUNT | AMOUNT |
|---------------|-------------------|--------|--------------------|--------------|--------------|-----------|------------|--------|---------------------|----------------|
| POOL (161052) | 0 | 0.00 | 52 | 2,841,406.17 | N/A | 72,815.91 | N/A | 0.00 | 12,366 | 562,895,243.91 |
| DEAL TOTALS | 0 | 0.00 | 52 | 2,841,406.17 | N/A | 72,815.91 | N/A | 0.00 | 12,366 | 562,895,243.91 |

GMACM Recovery Fee for the Current Period is 52,508.03

Total Curtailments for the deal are 2,835,699.31

The Loan Count at the Beginning of the preceding Collection Period was 12,674

POOL -161052 Net WAC Rate: 3.727910

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

DELINQUENCY SUMMARY

| CURRENT | | | DELINQUENCY | | | | | | | | | |
|---------------|--------|----------------|-------------|--------------|------------|--------------|-------------|--------------|--------------|--------------|--------------|--------------|
| | | | 30-59 DAYS | | 60-89 DAYS | | 90-119 DAYS | | 120-149 DAYS | | 150-179 DAYS | |
| POOL/GROUP | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 11,861 | 535,229,249.25 | 188 | 9,270,305.05 | 101 | 5,173,656.30 | 59 | 3,143,338.73 | 49 | 2,863,654.36 | 29 | 1,501,324.68 |
| DEAL TOTALS | 11,861 | 535,229,249.25 | 188 | 9,270,305.05 | 101 | 5,173,656.30 | 59 | 3,143,338.73 | 49 | 2,863,654.36 | 29 | 1,501,324.68 |

| 180+ DAYS | | | FORECLOSURE | | REO LOANS | | PAID OFF | | REPURCHASED | | LIQUIDATED | |
|---------------|-------|--------------|-------------|--------------|-----------|-----------|----------|--------------|-------------|--------|------------|--------------|
| POOL/GROUP | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 60 | 3,812,319.26 | 17 | 1,825,123.34 | 2 | 76,272.94 | 110 | 2,509,766.12 | 0 | 0.00 | 52 | 2,841,406.17 |
| DEAL TOTALS | 60 | 3,812,319.26 | 17 | 1,825,123.34 | 2 | 76,272.94 | 110 | 2,509,766.12 | 0 | 0.00 | 52 | 2,841,406.17 |

Delinquency information appearing on this statement has been derived using the OTS method.

MODIFICATION SUMMARY

| CAPITALIZATION WORKOUTS | | | | | | | | | OTHER MODIFICATIONS | | | |
|-------------------------|-------|--------------------|---------------|--------------------|------------|--------------------|---------------|-------|---------------------|-------|---------------|--|
| CURRENT PERIOD | | | CALENDAR YEAR | | CUMULATIVE | | | | CURRENT PERIOD | | CUMULATIVE | |
| POOL/GROUP | COUNT | CAPITALIZED AMOUNT | COUNT | CAPITALIZED AMOUNT | COUNT | CAPITALIZED AMOUNT | % OF ORIG BAL | COUNT | BALANCE | COUNT | BALANCE | |
| POOL (161052) | 4 | 1,003.53 | 94 | 94,938.79 | 115 | 102,506.72 | 0.010662% | 506 | 21,825,926.44 | 505 | 17,413,097.24 | |
| DEAL TOTALS | 4 | 1,003.53 | 94 | 94,938.79 | 115 | 102,506.72 | 0.010662% | 506 | 21,825,926.44 | 505 | 17,413,097.24 | |

Calendar Year Capitalization Workouts represent all Capitalization Workouts entered into during the current calendar year as it relates to the Collection Period

GMACM
HOME EQUITY LOAN TRUST 2006-HE1
RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
STATEMENT TO CERTIFICATEHOLDERS

COLLECTIONS SUMMARY

| | POOL (161052) | DEAL TOTALS |
|--------------------------------------|---------------|--------------|
| (1) INTEREST COLLECTIONS | 1,944,389.55 | 1,944,389.55 |
| (1a) LESS EXCLUDED INTEREST | 122,506.98 | 122,506.98 |
| (1b) =INCLUDED INTEREST COLLECTIONS | 1,821,882.57 | 1,821,882.57 |
| (2) PRINCIPAL COLLECTIONS | 6,055,442.60 | 6,055,442.60 |
| (2a) LESS EXCLUDED PRINCIPAL | 1,168,036.13 | 1,168,036.13 |
| (2b) =INCLUDED PRINCIPAL COLLECTIONS | 4,887,406.47 | 4,887,406.47 |
| (3) ADDITIONAL BALANCE | 0.00 | 0.00 |
| (4) NET PRINCIPAL COLLECTIONS | 4,887,406.47 | 4,887,406.47 |
| (5) ADJUSTMENT AMOUNT | 0.00 | 0.00 |
| (6) INSURED PAYMENT AMOUNT | 0.00 | 0.00 |
| (7) TOTAL COLLECTIONS AMOUNT | 6,709,289.04 | 6,709,289.04 |

ALLOCATION OF PAYMENTS

| | POOL (161052) | DEAL TOTALS |
|--|---------------|--------------|
| (1) TOTAL COLLECTIONS | 6,709,289.04 | 6,709,289.04 |
| (2) INTEREST DISTRIBUTION AMOUNT | 195,055.75 | 195,055.75 |
| (3) PRINCIPAL COLLECTION DISTRIBUTION AMOUNT | 4,886,402.94 | 4,886,402.94 |
| (4) LIQUIDATION LOSS DISTRIBUTION AMOUNT | 1,575,612.72 | 1,575,612.72 |
| (5) CREDIT ENHANCEMENT PREMIUM AMOUNT | 52,217.63 | 52,217.63 |
| (6) CREDIT ENHANCEMENT REIMBURSEMENT AMOUNT | 0.00 | 0.00 |
| (7) OVERCOLLATERALIZATION INCREASE AMOUNT | 0.00 | 0.00 |
| (8) CREDIT ENHANCEMENT - OTHER AMOUNTS OWED | 0.00 | 0.00 |
| (9) PREPAYMENT INTEREST SHORTFALL | 0.00 | 0.00 |
| (10) BASIS RISK/NET WAC SHORTFALL | 0.00 | 0.00 |
| (11) SERVICEMEMBERS CIVIL RELIEF ACT SHORTFALL | 0.00 | 0.00 |
| (12) REMAINING AMOUNT TO SB CERTIFICATES | 0.00 | 0.00 |

PREPAYMENT FEE SUMMARY

| | POOL (161052) | DEAL TOTALS |
|--|---------------|-------------|
| (1) PREPAYMENT FEE COLLECTED | 0.00 | 0.00 |
| (2) PREPAYMENT FEE PAID TO SB CERTIFICATES | 0.00 | 0.00 |

For each Group, if applicable, and at the Deal level, the Substitution Adjustment Amounts for the Collection Period are 0.00.

Excess Spread is 1,575,612.72

GMACM
HOME EQUITY LOAN TRUST 2006-HE1
RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
STATEMENT TO CERTIFICATEHOLDERS

| LIQUIDATION LOSS SUMMARY | | | | |
|--------------------------------|--|--------------|----------------|--------------------|
| CURRENT PERIOD REALIZED LOSSES | DEEMED LIQUIDATIONS | CHARGE-OFFS | BANKRUPTCY | TOTAL LIQUIDATIONS |
| POOL (161052) | (1) LOSS COUNT | 0 | 52 | 0 |
| | (2) BEGINNING AGGREGATE ACTUAL BALANCE | 0.00 | 2,841,406.17 | 0.00 |
| | (3) REALIZED LOSS AMOUNT | 0.00 | 2,725,673.58 | 0.00 |
| DEAL TOTAL | (1) LOSS COUNT | 0 | 52 | 0 |
| | (2) BEGINNING AGGREGATE ACTUAL BALANCE | 0.00 | 2,841,406.17 | 0.00 |
| | (3) REALIZED LOSS AMOUNT | 0.00 | 2,725,673.58 | 0.00 |
| CUMULATIVE REALIZED LOSSES | DEEMED LIQUIDATIONS | CHARGE-OFFS | BANKRUPTCY | TOTAL LIQUIDATIONS |
| POOL (161052) | (1) LOSS COUNT | 0 | 2,563 | 0 |
| | (2) TOTAL REALIZED LOSS | 0.00 | 305,347,609.99 | 0.00 |
| DEAL TOTAL | (1) LOSS COUNT | 0 | 2,563 | 0 |
| | (2) TOTAL REALIZED LOSS | 0.00 | 305,347,609.99 | 0.00 |
| SUBSEQUENT RECOVERIES | CURRENT PERIOD | CUMULATIVE | | |
| POOL (161052) | (1) SUBSEQUENT RECOVERIES COUNT | 83 | 1,685 | |
| | (2) SUBSEQUENT PRINCIPAL RECOVERIES | 102,544.39 | 10,436,788.97 | |
| | (3) NET LOSS | 2,623,129.19 | 294,910,821.02 | |
| | (4) NET LOSS % | 0.272849 % | 30.675620 % | |
| DEAL TOTAL | (1) SUBSEQUENT RECOVERIES COUNT | 83 | 1,685 | |
| | (2) SUBSEQUENT PRINCIPAL RECOVERIES | 102,544.39 | 10,436,788.97 | |
| | (3) NET LOSS | 2,623,129.19 | 294,910,821.02 | |
| | (4) NET LOSS % | 0.272849 % | 30.675620 % | |

The Cumulative Total Realized Loss Percentages are as follows:
POOL (161052) 31.761219 %
DEAL TOTAL 31.761219 %

There were 0.00 losses caused by or resulting from an Extraordinary Event in the Collection Period, 0.00 total cumulatively.

The Cumulative Loan Count for Subsequent Recoveries and Realized Losses begins with the January 2010 Distribution.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

PERFORMANCE TRIGGER SUMMARY

| POOL/GROUP | TRIGGER TEST NAME | TRIGGER TEST DESCRIPTION | TRIGGER TEST RESULT |
|---------------|----------------------------|--|----------------------------|
| POOL (161052) | Stepdown Date - Clause (x) | Payment Date \geq 10/25/2008 | Pass |
| POOL (161052) | Stepdown Date - Clause (y) | Pool Balance $<$ 50% of Cut-Off Balance | Pass |
| POOL (161052) | Stepdown Date | Later to occur of Clause (x) and Clause (y) | Stepdown Date has occurred |
| POOL (161052) | Trigger Event (i) | Agg. Liq. Loss Amt $>$ 1.50% plus 1/6 of 0.50% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (ii) | Agg. Liq. Loss Amt $>$ 2.00% plus 1/12 of 0.60% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (iii) | Agg. Liq. Loss Amt $>$ 2.60% plus 1/12 of 1.00% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (iv) | Agg. Liq. Loss Amt $>$ 3.60% * Cut-off Date Balance | Trigger in effect |
| POOL (161052) | Trigger Event (v) | Rolling Three Month Delinquency Percentage \geq 3.50% | Trigger not in effect |
| POOL (161052) | Trigger Event (vi) | Excess Spread $<$ 2.00% | Trigger in effect |

GMACM
HOME EQUITY LOAN TRUST 2006-HE1
RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
STATEMENT TO CERTIFICATEHOLDERS

OVERCOLLATERALIZATION SUMMARY

| | PRIOR REQUIRED OVERCOLLATERALIZATION AMOUNT | BEGINNING OVERCOLLATERALIZATION/ UNDERCOLLATERALIZATION AMOUNT | OVERCOLLATERALIZATION INCREASE AMOUNT | OVERCOLLATERALIZATION REDUCTION AMOUNT | ENDING OVERCOLLATERALIZATION/ UNDERCOLLATERALIZATION AMOUNT | CURRENT REQUIRED OVERCOLLATERALIZATION AMOUNT |
|------------------|---|---|---|--|--|---|
| GROUP I (161052) | 34,609,861.35 | -308,508.89 | 0.00 | 0.00 | -381,375.92 | 34,609,861.35 |
| DEAL TOTALS | 34,609,861.35 | -308,508.89 | 0.00 | 0.00 | -381,375.92 | 34,609,861.35 |

CREDIT ENHANCEMENT SUMMARY

| POOL/GROUP | CREDIT ENHANCER | PREVIOUS UNREIMBURSED CREDIT PREMIUM | INTEREST ON PREVIOUS UNREIMBURSED PREMIUM | CURRENT MONTH ENHANCEMENT PREMIUM DUE | CREDIT ENHANCEMENT PREMIUM AMOUNT PAID | CREDIT ENHANCEMENT UNREIMBURSED PREMIUM | CREDIT ENHANCEMENT DRAW AMOUNT | CREDIT ENHANCEMENT REIMBURSEMENT AMOUNT | CREDIT ENHANCEMENT UNREIMBURSED AMOUNT |
|---------------|----------------------------------|---|--|--|---|--|---|--|---|
| POOL (161052) | Financial Guaranty Insurance Com | 0.00 | 0.00 | 52,217.63 | 52,217.63 | 0.00 | 0.00 | 0.00 | 36,536,889.88 |
| DEAL TOTALS | | 0.00 | 0.00 | 52,217.63 | 52,217.63 | 0.00 | 0.00 | 0.00 | 36,536,889.88 |

EXCLUDED AMOUNTS SUMMARY

| POOL/GROUP | BEGINNING EXCLUDED AMOUNT | PRINCIPAL DRAWS | EXCLUDED PRINCIPAL PAYMENT | EXCLUDED LOSS AMOUNT | ENDING EXCLUDED AMOUNT |
|---------------|---------------------------------|--------------------|----------------------------------|----------------------------|------------------------------|
| POOL (161052) | 49,881,420.57 | 0.00 | 1,168,036.13 | 48,294.54 | 48,665,089.90 |
| DEAL TOTALS | 49,881,420.57 | 0.00 | 1,168,036.13 | 48,294.54 | 48,665,089.90 |

Per the deal documents, an insurance payment claim to Financial Guaranty Insurance Company has been submitted in the amount of 1,102,718.73

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

REPURCHASE SUMMARY

| POOL/GROUP | BREACH OF REPS AND WARRANTIES | | OPTIONAL REPURCHASE OF DEFAULTED LOANS | | SELLER SERVICER REPURCHASES | | TOTAL | |
|---------------|-------------------------------|--------|--|--------|-----------------------------|--------|-------|--------|
| | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| DEAL TOTALS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |

MISCELLANEOUS INFORMATION SUMMARY

| | CURRENT PERIOD SERVICE MEMBERS CIVIL RELIEF ACT INTEREST SHORTFALL | CURRENT PERIOD LOAN MODIFICATION RATE REDUCTION INTEREST SHORTFALL | CURRENT YEAR LIEN RELEASE LOAN COUNT | CURRENT YEAR LIEN RELEASE LOAN AMOUNT | CUMULATIVE LIEN RELEASE LOAN COUNT | CUMULATIVE LIEN RELEASE LOAN AMOUNT |
|---------------|--|--|--------------------------------------|---------------------------------------|------------------------------------|-------------------------------------|
| POOL (161052) | 214.97 | 91,815.15 | 0 | 0.00 | 42 | 59,568.57 |
| DEAL TOTALS | 214.97 | 91,815.15 | 0 | 0.00 | 42 | 59,568.57 |

| | LIEN RELEASE OUTSTANDING PRINCIPAL AMOUNT AS A PERCENTAGE OF POOL BALANCE | CURRENT PERIOD ADVANCES OUTSTANDING | CURRENT PERIOD ADVANCES REIMBURSED | |
|---------------|---|-------------------------------------|------------------------------------|------|
| POOL (161052) | 0.01158 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | 0.01158 | 0.00 | 0.00 | 0.00 |

Notes:
 The servicer may in its reasonable discretion make advances to pay off a first lien mortgage so that upon the servicer's foreclosure of the second mortgage, the property will be acquired free and clear of the first lien. When the sale of the acquired property is completed, such advances will be reimbursed from the sales proceeds.

There are no outstanding release agreements with respect to Unsecured Loans.

For each Group, if applicable, and at the Deal Level, there were 0 increases in Credit Limits for a total amount of 0.00.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

DISTRIBUTION SUMMARY

| CLASS | CUSIP | ORIGINAL FACE VALUE | PRINCIPAL BALANCE BEFORE DISTRIBUTION | CURRENT PASS-THROUGH RATE | PRINCIPAL DISTRIBUTION | INTEREST DISTRIBUTION | TOTAL DISTRIBUTION | *DEFERRED INTEREST | PRINCIPAL LOSS | ADDITIONAL BALANCE | REMAINING PRINCIPAL BALANCE |
|-------|-----------|------------------------|---|---------------------------------|---------------------------|--------------------------|-----------------------|-----------------------|-------------------|-----------------------|-----------------------------------|
| A-1 | 361856ER4 | 1274,156,000.00 | 514,611,529.93 | 0.41750 % | 5,769,098.96 | 178,834.49 | 5,947,933.45 | 0.00 | 214,142.81 | 0.00 | 508,628,288.16 |
| CERTS | | 0.00 | 0.00 | 0.00000 % | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | 1,274,156,000.00 | 514,611,529.93 | | 5,769,098.96 | 178,834.49 | 5,947,933.45 | 0.00 | 214,142.81 | 0.00 | 508,628,288.16 |

DISTRIBUTION FACTOR SUMMARY
 AMOUNTS PER \$25,000 UNIT

| CLASS | PRINCIPAL BALANCE BEFORE DISTRIBUTION | PRINCIPAL DISTRIBUTION | INTEREST DISTRIBUTION | ADDITIONAL BALANCE | TOTAL DISTRIBUTION | DEFERRED INTEREST | PRINCIPAL BALANCE AFTER DISTRIBUTION |
|-------|---|---------------------------|--------------------------|-----------------------|-----------------------|----------------------|--|
| A-1 | 10,097.106040 | 113.194518 | 3.508881 | 0.000000 | 116.703399 | 0.000000 | 9,979.709866 |

* DEFERRED INTEREST - INCLUDES NON-CASH ALLOCATIONS

DETERMINATION DATE 18-December-2012
 PAYMENT DATE 26-December-2012

RESIDENTIAL FUNDING COMPANY, LLC
 2255 NORTH ONTARIO STREET, SUITE 400
 BURBANK, CA 91504-2130
 (818) 260-1441
www.gmacrfc.com/investors/

The Percentage Interests for the Notes are as follows:

A-1 100.00 %

The percentage of the Remaining Principal Balance over the Original Face Values are as follows:

A-1 39.918839 % CERTS 0.000000 %

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

INTEREST DISTRIBUTION SUMMARY

| CLASS | RECORD DATE | ACCRUAL DATES | INTEREST ACCRUAL METHODOLOGY | ACCRUED CERTIFICATE INTEREST | PREPAYMENT INTEREST SHORTFALL ALLOCATED | SERVICEMEMBERS CIVIL RELIEF ACT SHORTFALL ALLOCATED | PRIOR PERIOD SHORTFALLS REPAID | CERTIFICATE INTEREST DISTRIBUTION AMOUNT |
|-------------|-------------|-----------------------|------------------------------|------------------------------|---|---|--------------------------------|--|
| A-1 | 12/24/2012 | 11/26/2012-12/25/2012 | Actual/360 | 179,041.93 | 0.00 | 207.44 | 0.00 | 178,834.49 |
| CERTS | 11/30/2012 | 11/01/2012-11/30/2012 | 30/360 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | | | | 179,041.93 | 0.00 | 207.44 | 0.00 | 178,834.49 |

| PREPAYMENT INTEREST SHORTFALL AMOUNTS | | | | | | BASIS RISK/NET WAC SHORTFALL AMOUNTS | | | | |
|---------------------------------------|----------------|---------------------|-------------------------------|------------|------------------|--------------------------------------|---------------------|-------------------------------|------------|------------------|
| CLASS | CURRENT PERIOD | PRIOR PERIOD UNPAID | PRIOR UNPAID ACCRUED INTEREST | TOTAL PAID | REMAINING UNPAID | CURRENT PERIOD | PRIOR PERIOD UNPAID | PRIOR UNPAID ACCRUED INTEREST | TOTAL PAID | REMAINING UNPAID |
| A-1 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | | | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

INDEX VALUE USED FOR THE CURRENT DISTRIBUTION : LIBOR - 1 MONTH 0.20750

For each Class of Certificates, the aggregate Interest Distribution Amount remaining unpaid is 0.00

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

COLLATERAL SUMMARY

| POOL/GROUP | MASTER SERVICER FEE AMOUNT | SUBSERVICER FEE AMOUNT | WEIGHTED AVERAGE GROSS RATE | WEIGHTED AVERAGE NET RATE | WEIGHTED AVERAGE REMAINING AMORTIZATION TERM | WEIGHTED AVERAGE MONTHS TO MATURITY | WEIGHTED AVERAGE REMAINING DRAW MONTHS | PERCENTAGE OF DELINQUENT LOANS | ADDITIONAL DRAW AMOUNTS |
|--------------|----------------------------|------------------------|-----------------------------|---------------------------|--|-------------------------------------|--|--------------------------------|-------------------------|
| POOL -161052 | 0.00 | 233,663.53 | 4.45436954 % | 3.84466283 % | 198.71 | 129.30 | 44.83 | 4.8197050 % | 0.00 |
| DEAL TOTALS | 0.00 | 233,663.53 | | | | | | 4.8197050 % | 0.00 |

| POOL/GROUP | BEGINNING OF PERIOD COUNT | AMOUNT | SCHEDULED PRINCIPAL COUNT | AMOUNT | CURTAILMENTS COUNT | AMOUNT | PAYOFFS COUNT | AMOUNT | MATURED LOANS COUNT | AMOUNT |
|---------------|---------------------------|----------------|---------------------------|------------|--------------------|--------------|---------------|--------------|---------------------|--------|
| POOL (161052) | 12,366 | 562,895,243.91 | N/A | 571,916.74 | N/A | 2,433,839.66 | 97 | 2,327,585.31 | 0 | N/A |
| DEAL TOTALS | 12,366 | 562,895,243.91 | N/A | 571,916.74 | N/A | 2,433,839.66 | 97 | 2,327,585.31 | 0 | N/A |

| POOL/GROUP | REPURCHASES COUNT | AMOUNT | LIQUIDATIONS COUNT | AMOUNT | LOSSES COUNT | AMOUNT | DRAW COUNT | AMOUNT | END OF PERIOD COUNT | AMOUNT |
|---------------|-------------------|--------|--------------------|--------------|--------------|----------|------------|--------|---------------------|----------------|
| POOL (161052) | 0 | 0.00 | 28 | 2,039,210.50 | N/A | 6,540.52 | N/A | 0.00 | 12,241 | 555,516,151.18 |
| DEAL TOTALS | 0 | 0.00 | 28 | 2,039,210.50 | N/A | 6,540.52 | N/A | 0.00 | 12,241 | 555,516,151.18 |

GMACM Recovery Fee for the Current Period is 33,372.54

Total Curtailments for the deal are 2,433,839.66

The Loan Count at the Beginning of the preceding Collection Period was 12,528

POOL -161052 Net WAC Rate: 3.724663

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

DELINQUENCY SUMMARY

| CURRENT | | | DELINQUENCY | | | | | | | | | |
|---------------|--------|----------------|-------------|--------------|------------|--------------|-------------|--------------|--------------|--------------|--------------|--------------|
| | | | 30-59 DAYS | | 60-89 DAYS | | 90-119 DAYS | | 120-149 DAYS | | 150-179 DAYS | |
| POOL/GROUP | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 11,733 | 528,741,911.67 | 171 | 7,479,541.90 | 110 | 6,310,682.69 | 53 | 2,206,271.19 | 43 | 2,372,849.44 | 44 | 2,666,420.92 |
| DEAL TOTALS | 11,733 | 528,741,911.67 | 171 | 7,479,541.90 | 110 | 6,310,682.69 | 53 | 2,206,271.19 | 43 | 2,372,849.44 | 44 | 2,666,420.92 |

| 180+ DAYS | | | FORECLOSURE | | REO LOANS | | PAID OFF | | REPURCHASED | | LIQUIDATED | |
|---------------|-------|--------------|-------------|--------------|-----------|-----------|----------|--------------|-------------|--------|------------|--------------|
| POOL/GROUP | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 67 | 3,784,564.68 | 18 | 1,877,635.75 | 2 | 76,272.94 | 97 | 2,327,585.31 | 0 | 0.00 | 28 | 2,039,210.50 |
| DEAL TOTALS | 67 | 3,784,564.68 | 18 | 1,877,635.75 | 2 | 76,272.94 | 97 | 2,327,585.31 | 0 | 0.00 | 28 | 2,039,210.50 |

Delinquency information appearing on this statement has been derived using the OTS method.

MODIFICATION SUMMARY

| CAPITALIZATION WORKOUTS | | | | | | | | | OTHER MODIFICATIONS | | | |
|-------------------------|-------|--------------------|---------------|--------------------|------------|--------------------|---------------|-------|---------------------|-------|---------------|--|
| CURRENT PERIOD | | | CALENDAR YEAR | | CUMULATIVE | | | | CURRENT PERIOD | | CUMULATIVE | |
| POOL/GROUP | COUNT | CAPITALIZED AMOUNT | COUNT | CAPITALIZED AMOUNT | COUNT | CAPITALIZED AMOUNT | % OF ORIG BAL | COUNT | BALANCE | COUNT | BALANCE | |
| POOL (161052) | 1 | 478.61 | 95 | 95,417.40 | 116 | 102,985.33 | 0.010712% | 507 | 22,029,296.98 | 510 | 17,712,831.43 | |
| DEAL TOTALS | 1 | 478.61 | 95 | 95,417.40 | 116 | 102,985.33 | 0.010712% | 507 | 22,029,296.98 | 510 | 17,712,831.43 | |

Calendar Year Capitalization Workouts represent all Capitalization Workouts entered into during the current calendar year as it relates to the Collection Period

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

COLLECTIONS SUMMARY

| | POOL (161052) | DEAL TOTALS |
|--------------------------------------|---------------|--------------|
| (1) INTEREST COLLECTIONS | 1,893,178.66 | 1,893,178.66 |
| (1a) LESS EXCLUDED INTEREST | 120,313.83 | 120,313.83 |
| (1b) =INCLUDED INTEREST COLLECTIONS | 1,772,864.83 | 1,772,864.83 |
| (2) PRINCIPAL COLLECTIONS | 5,501,148.37 | 5,501,148.37 |
| (2a) LESS EXCLUDED PRINCIPAL | 1,274,618.60 | 1,274,618.60 |
| (2b) =INCLUDED PRINCIPAL COLLECTIONS | 4,226,529.77 | 4,226,529.77 |
| (3) ADDITIONAL BALANCE | 0.00 | 0.00 |
| (4) NET PRINCIPAL COLLECTIONS | 4,226,529.77 | 4,226,529.77 |
| (5) ADJUSTMENT AMOUNT | 0.00 | 0.00 |
| (6) INSURED PAYMENT AMOUNT | 0.00 | 0.00 |
| (7) TOTAL COLLECTIONS AMOUNT | 5,999,394.60 | 5,999,394.60 |

ALLOCATION OF PAYMENTS

| | POOL (161052) | DEAL TOTALS |
|--|---------------|--------------|
| (1) TOTAL COLLECTIONS | 5,999,394.60 | 5,999,394.60 |
| (2) INTEREST DISTRIBUTION AMOUNT | 178,834.49 | 178,834.49 |
| (3) PRINCIPAL COLLECTION DISTRIBUTION AMOUNT | 4,226,051.16 | 4,226,051.16 |
| (4) LIQUIDATION LOSS DISTRIBUTION AMOUNT | 1,543,047.80 | 1,543,047.80 |
| (5) CREDIT ENHANCEMENT PREMIUM AMOUNT | 51,461.15 | 51,461.15 |
| (6) CREDIT ENHANCEMENT REIMBURSEMENT AMOUNT | 0.00 | 0.00 |
| (7) OVERCOLLATERALIZATION INCREASE AMOUNT | 0.00 | 0.00 |
| (8) CREDIT ENHANCEMENT - OTHER AMOUNTS OWED | 0.00 | 0.00 |
| (9) PREPAYMENT INTEREST SHORTFALL | 0.00 | 0.00 |
| (10) BASIS RISK/NET WAC SHORTFALL | 0.00 | 0.00 |
| (11) SERVICEMEMBERS CIVIL RELIEF ACT SHORTFALL | 0.00 | 0.00 |
| (12) REMAINING AMOUNT TO SB CERTIFICATES | 0.00 | 0.00 |

PREPAYMENT FEE SUMMARY

| | POOL (161052) | DEAL TOTALS |
|--|---------------|-------------|
| (1) PREPAYMENT FEE COLLECTED | 0.00 | 0.00 |
| (2) PREPAYMENT FEE PAID TO SB CERTIFICATES | 0.00 | 0.00 |

For each Group, if applicable, and at the Deal level, the Substitution Adjustment Amounts for the Collection Period are 0.00.

Excess Spread is 1,543,047.80

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

| LIQUIDATION LOSS SUMMARY | | | | |
|--------------------------------|--|--------------|----------------|--------------------|
| CURRENT PERIOD REALIZED LOSSES | DEEMED LIQUIDATIONS | CHARGE-OFFS | BANKRUPTCY | TOTAL LIQUIDATIONS |
| POOL (161052) | (1) LOSS COUNT | 0 | 28 | 28 |
| | (2) BEGINNING AGGREGATE ACTUAL BALANCE | 0.00 | 2,039,210.50 | 2,039,210.50 |
| | (3) REALIZED LOSS AMOUNT | 0.00 | 1,871,403.84 | 1,871,403.84 |
| DEAL TOTAL | (1) LOSS COUNT | 0 | 28 | 28 |
| | (2) BEGINNING AGGREGATE ACTUAL BALANCE | 0.00 | 2,039,210.50 | 2,039,210.50 |
| | (3) REALIZED LOSS AMOUNT | 0.00 | 1,871,403.84 | 1,871,403.84 |
| CUMULATIVE REALIZED LOSSES | DEEMED LIQUIDATIONS | CHARGE-OFFS | BANKRUPTCY | TOTAL LIQUIDATIONS |
| POOL (161052) | (1) LOSS COUNT | 0 | 2,591 | 2,591 |
| | (2) TOTAL REALIZED LOSS | 0.00 | 307,219,013.83 | 307,219,013.83 |
| DEAL TOTAL | (1) LOSS COUNT | 0 | 2,591 | 2,591 |
| | (2) TOTAL REALIZED LOSS | 0.00 | 307,219,013.83 | 307,219,013.83 |
| SUBSEQUENT RECOVERIES | CURRENT PERIOD | CUMULATIVE | | |
| POOL (161052) | (1) SUBSEQUENT RECOVERIES COUNT | 72 | 1,699 | |
| | (2) SUBSEQUENT PRINCIPAL RECOVERIES | 77,059.78 | 10,513,848.75 | |
| | (3) NET LOSS | 1,794,344.06 | 296,705,165.08 | |
| | (4) NET LOSS % | 0.186642 % | 30.862262 % | |
| DEAL TOTAL | (1) SUBSEQUENT RECOVERIES COUNT | 72 | 1,699 | |
| | (2) SUBSEQUENT PRINCIPAL RECOVERIES | 77,059.78 | 10,513,848.75 | |
| | (3) NET LOSS | 1,794,344.06 | 296,705,165.08 | |
| | (4) NET LOSS % | 0.186642 % | 30.862262 % | |

The Cumulative Total Realized Loss Percentages are as follows:
 POOL (161052) 31.955876 %
 DEAL TOTAL 31.955876 %

There were 0.00 losses caused by or resulting from an Extraordinary Event in the Collection Period, 0.00 total cumulatively.

The Cumulative Loan Count for Subsequent Recoveries and Realized Losses begins with the January 2010 Distribution.

GMACM
HOME EQUITY LOAN TRUST 2006-HE1
RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
STATEMENT TO CERTIFICATEHOLDERS

PERFORMANCE TRIGGER SUMMARY

| POOL/GROUP | TRIGGER TEST NAME | TRIGGER TEST DESCRIPTION | TRIGGER TEST RESULT |
|---------------|----------------------------|--|----------------------------|
| POOL (161052) | Stepdown Date - Clause (x) | Payment Date \geq 10/25/2008 | Pass |
| POOL (161052) | Stepdown Date - Clause (y) | Pool Balance $<$ 50% of Cut-Off Balance | Pass |
| POOL (161052) | Stepdown Date | Later to occur of Clause (x) and Clause (y) | Stepdown Date has occurred |
| POOL (161052) | Trigger Event (i) | Agg. Liq. Loss Amt $>$ 1.50% plus 1/6 of 0.50% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (ii) | Agg. Liq. Loss Amt $>$ 2.00% plus 1/12 of 0.60% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (iii) | Agg. Liq. Loss Amt $>$ 2.60% plus 1/12 of 1.00% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (iv) | Agg. Liq. Loss Amt $>$ 3.60% * Cut-off Date Balance | Trigger in effect |
| POOL (161052) | Trigger Event (v) | Rolling Three Month Delinquency Percentage \geq 3.50% | Trigger not in effect |
| POOL (161052) | Trigger Event (vi) | Excess Spread $<$ 2.00% | Trigger in effect |

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

OVERCOLLATERALIZATION SUMMARY

| | PRIOR REQUIRED OVERCOLLATERALIZATION AMOUNT | BEGINNING OVERCOLLATERALIZATION/ UNDERCOLLATERALIZATION AMOUNT | OVERCOLLATERALIZATION INCREASE AMOUNT | OVERCOLLATERALIZATION REDUCTION AMOUNT | ENDING OVERCOLLATERALIZATION/ UNDERCOLLATERALIZATION/ AMOUNT | CURRENT REQUIRED OVERCOLLATERALIZATION AMOUNT |
|------------------|---|---|---|--|---|---|
| GROUP I (161052) | 34,609,861.35 | -381,375.92 | 0.00 | 0.00 | -388,395.05 | 34,609,861.35 |
| DEAL TOTALS | 34,609,861.35 | -381,375.92 | 0.00 | 0.00 | -388,395.05 | 34,609,861.35 |

CREDIT ENHANCEMENT SUMMARY

| POOL/GROUP | CREDIT ENHANCER | PREVIOUS UNREIMBURSED CREDIT PREMIUM | INTEREST ON PREVIOUS UNREIMBURSED PREMIUM | CURRENT MONTH ENHANCEMENT PREMIUM DUE | CREDIT ENHANCEMENT PREMIUM AMOUNT PAID | CREDIT ENHANCEMENT UNREIMBURSED PREMIUM | CREDIT ENHANCEMENT DRAW AMOUNT | CREDIT ENHANCEMENT REIMBURSEMENT AMOUNT | CREDIT ENHANCEMENT UNREIMBURSED AMOUNT |
|---------------|----------------------------------|---|--|--|---|--|---|--|---|
| POOL (161052) | Financial Guaranty Insurance Com | 0.00 | 0.00 | 51,461.15 | 51,461.15 | 0.00 | 0.00 | 0.00 | 36,635,843.96 |
| DEAL TOTALS | | 0.00 | 0.00 | 51,461.15 | 51,461.15 | 0.00 | 0.00 | 0.00 | 36,635,843.96 |

EXCLUDED AMOUNTS SUMMARY

| POOL/GROUP | BEGINNING EXCLUDED AMOUNT | PRINCIPAL DRAWS | EXCLUDED PRINCIPAL PAYMENT | EXCLUDED LOSS AMOUNT | ENDING EXCLUDED AMOUNT |
|---------------|---------------------------------|--------------------|----------------------------------|----------------------------|------------------------------|
| POOL (161052) | 48,665,089.90 | 0.00 | 1,274,618.60 | 114,213.23 | 47,276,258.07 |
| DEAL TOTALS | 48,665,089.90 | 0.00 | 1,274,618.60 | 114,213.23 | 47,276,258.07 |

Per the deal documents, an insurance payment claim to Financial Guaranty Insurance Company has been submitted in the amount of 214,142.81

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

REPURCHASE SUMMARY

| POOL/GROUP | BREACH OF REPS AND WARRANTIES | | OPTIONAL REPURCHASE OF DEFAULTED LOANS | | SELLER SERVICER REPURCHASES | | TOTAL | |
|---------------|-------------------------------|--------|--|--------|-----------------------------|--------|-------|--------|
| | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| DEAL TOTALS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |

MISCELLANEOUS INFORMATION SUMMARY

| | CURRENT PERIOD SERVICE MEMBERS CIVIL RELIEF ACT INTEREST SHORTFALL | CURRENT PERIOD LOAN MODIFICATION RATE REDUCTION INTEREST SHORTFALL | CURRENT YEAR LIEN RELEASE LOAN COUNT | CURRENT YEAR LIEN RELEASE LOAN AMOUNT | CUMULATIVE LIEN RELEASE LOAN COUNT | CUMULATIVE LIEN RELEASE LOAN AMOUNT |
|---------------|--|--|--------------------------------------|---------------------------------------|------------------------------------|-------------------------------------|
| POOL (161052) | 207.44 | 82,777.04 | 0 | 0.00 | 42 | 59,568.57 |
| DEAL TOTALS | 207.44 | 82,777.04 | 0 | 0.00 | 42 | 59,568.57 |

| | LIEN RELEASE OUTSTANDING PRINCIPAL AMOUNT AS A PERCENTAGE OF POOL BALANCE | CURRENT PERIOD ADVANCES OUTSTANDING | CURRENT PERIOD ADVANCES REIMBURSED | |
|---------------|---|-------------------------------------|------------------------------------|------|
| POOL (161052) | 0.01171 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | 0.01171 | 0.00 | 0.00 | 0.00 |

Notes:
 The servicer may in its reasonable discretion make advances to pay off a first lien mortgage so that upon the servicer's foreclosure of the second mortgage, the property will be acquired free and clear of the first lien. When the sale of the acquired property is completed, such advances will be reimbursed from the sales proceeds.

There are no outstanding release agreements with respect to Unsecured Loans.

For each Group, if applicable, and at the Deal Level, there were 0 increases in Credit Limits for a total amount of 0.00.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

DISTRIBUTION SUMMARY

| CLASS | CUSIP | ORIGINAL FACE VALUE | PRINCIPAL BALANCE BEFORE DISTRIBUTION | CURRENT PASS-THROUGH RATE | PRINCIPAL DISTRIBUTION | INTEREST DISTRIBUTION | TOTAL DISTRIBUTION | *DEFERRED INTEREST | PRINCIPAL LOSS | ADDITIONAL BALANCE | REMAINING PRINCIPAL BALANCE |
|--------------|-----------|-------------------------|---|---------------------------------|---------------------------|--------------------------|-----------------------|-----------------------|--------------------|-----------------------|-----------------------------------|
| A-1 CERTS | 361856ER4 | 1274,156,000.00 0.00 | 508,628,288.16 0.00 | 0.41970 % 0.00000 % | 6,409,872.99 0.00 | 177,679.10 0.00 | 6,587,552.09 0.00 | 0.00 0.00 | 957,051.40 0.00 | 0.00 0.00 | 501,261,363.77 0.00 |
| | | 1,274,156,000.00 | 508,628,288.16 | | 6,409,872.99 | 177,679.10 | 6,587,552.09 | 0.00 | 957,051.40 | 0.00 | 501,261,363.77 |

DISTRIBUTION FACTOR SUMMARY
 AMOUNTS PER \$25,000 UNIT

| CLASS | PRINCIPAL BALANCE BEFORE DISTRIBUTION | PRINCIPAL DISTRIBUTION | INTEREST DISTRIBUTION | ADDITIONAL BALANCE | TOTAL DISTRIBUTION | DEFERRED INTEREST | PRINCIPAL BALANCE AFTER DISTRIBUTION |
|-------|---|---------------------------|--------------------------|-----------------------|-----------------------|----------------------|--|
| A-1 | 9,979.709866 | 125.767037 | 3.486212 | 0.000000 | 129.253249 | 0.000000 | 9,835.164685 |

* DEFERRED INTEREST - INCLUDES NON-CASH ALLOCATIONS

DETERMINATION DATE 18-January-2013
 PAYMENT DATE 25-January-2013

RESIDENTIAL FUNDING COMPANY, LLC
 2255 NORTH ONTARIO STREET, SUITE 400
 BURBANK, CA 91504-2130
 (818) 260-1441
www.gmacrfc.com/investors/

The Percentage Interests for the Notes are as follows:
 A-1 100.00 %

The percentage of the Remaining Principal Balance over the Original Face Values are as follows:
 A-1 39.340659 % CERTS 0.000000 %

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

INTEREST DISTRIBUTION SUMMARY

| CLASS | RECORD DATE | ACCRUAL DATES | INTEREST ACCRUAL METHODOLOGY | ACCRUED CERTIFICATE INTEREST | PREPAYMENT INTEREST SHORTFALL ALLOCATED | SERVICEMEMBERS CIVIL RELIEF ACT SHORTFALL ALLOCATED | PRIOR PERIOD SHORTFALLS REPAID | CERTIFICATE INTEREST DISTRIBUTION AMOUNT |
|-------------|-------------|-----------------------|------------------------------|------------------------------|---|---|--------------------------------|--|
| A-1 | 01/24/2013 | 12/26/2012-01/24/2013 | Actual/360 | 177,892.74 | 0.00 | 213.64 | 0.00 | 177,679.10 |
| CERTS | 12/31/2012 | 12/01/2012-12/31/2012 | 30/360 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | | | | 177,892.74 | 0.00 | 213.64 | 0.00 | 177,679.10 |

PREPAYMENT INTEREST SHORTFALL AMOUNTS

BASIS RISK/NET WAC SHORTFALL AMOUNTS

| CLASS | PREPAYMENT INTEREST SHORTFALL AMOUNTS | | | | | BASIS RISK/NET WAC SHORTFALL AMOUNTS | | | | |
|-------------|---------------------------------------|---------------------|-------------------------------|------------|------------------|--------------------------------------|---------------------|-------------------------------|------------|------------------|
| | CURRENT PERIOD | PRIOR PERIOD UNPAID | PRIOR UNPAID ACCRUED INTEREST | TOTAL PAID | REMAINING UNPAID | CURRENT PERIOD | PRIOR PERIOD UNPAID | PRIOR UNPAID ACCRUED INTEREST | TOTAL PAID | REMAINING UNPAID |
| A-1 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | | | | | | | | | | |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

INDEX VALUE USED FOR THE CURRENT DISTRIBUTION : LIBOR - 1 MONTH 0.20970

For each Class of Certificates, the aggregate Interest Distribution Amount remaining unpaid is 0.00

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

COLLATERAL SUMMARY

| POOL/GROUP | MASTER SERVICER FEE AMOUNT | SUBSERVICER FEE AMOUNT | WEIGHTED AVERAGE GROSS RATE | WEIGHTED AVERAGE NET RATE | WEIGHTED AVERAGE REMAINING AMORTIZATION TERM | WEIGHTED AVERAGE MONTHS TO MATURITY | WEIGHTED AVERAGE REMAINING DRAW MONTHS | PERCENTAGE OF DELINQUENT LOANS | ADDITIONAL DRAW AMOUNTS |
|--------------|----------------------------|------------------------|-----------------------------|---------------------------|--|-------------------------------------|--|--------------------------------|-------------------------|
| POOL -161052 | 0.00 | 230,349.48 | 4.45700359 % | 3.84713209 % | 197.98 | 128.40 | 43.87 | 4.7262385 % | 0.00 |
| DEAL TOTALS | 0.00 | 230,349.48 | | | | | | 4.7262385 % | 0.00 |

| POOL/GROUP | BEGINNING OF PERIOD COUNT | AMOUNT | SCHEDULED PRINCIPAL COUNT | AMOUNT | CURTAILMENTS COUNT | AMOUNT | PAYOFFS COUNT | AMOUNT | MATURED LOANS COUNT | AMOUNT |
|---------------|---------------------------|----------------|---------------------------|------------|--------------------|--------------|---------------|--------------|---------------------|--------|
| POOL (161052) | 12,241 | 555,516,151.18 | N/A | 581,174.17 | N/A | 2,365,413.93 | 87 | 2,650,632.78 | 0 | N/A |
| DEAL TOTALS | 12,241 | 555,516,151.18 | N/A | 581,174.17 | N/A | 2,365,413.93 | 87 | 2,650,632.78 | 0 | N/A |

| POOL/GROUP | REPURCHASES COUNT | AMOUNT | LIQUIDATIONS COUNT | AMOUNT | LOSSES COUNT | AMOUNT | DRAW COUNT | AMOUNT | END OF PERIOD COUNT | AMOUNT |
|---------------|-------------------|--------|--------------------|--------------|--------------|----------|------------|--------|---------------------|----------------|
| POOL (161052) | 0 | 0.00 | 49 | 2,797,955.75 | N/A | 6,810.88 | N/A | 0.00 | 12,105 | 547,114,163.67 |
| DEAL TOTALS | 0 | 0.00 | 49 | 2,797,955.75 | N/A | 6,810.88 | N/A | 0.00 | 12,105 | 547,114,163.67 |

GMACM Recovery Fee for the Current Period is 89,207.06

Total Curtailments for the deal are 2,365,413.93

The Loan Count at the Beginning of the preceding Collection Period was 12,366

POOL -161052 Net WAC Rate: 3.727132

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

DELINQUENCY SUMMARY

| CURRENT | | | DELINQUENCY | | | | | | | | | |
|---------------|--------|----------------|-------------|--------------|------------|--------------|-------------|--------------|--------------|--------------|--------------|--------------|
| | | | 30-59 DAYS | | 60-89 DAYS | | 90-119 DAYS | | 120-149 DAYS | | 150-179 DAYS | |
| POOL/GROUP | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 11,602 | 521,256,243.26 | 184 | 8,018,335.16 | 92 | 4,659,014.72 | 62 | 3,856,174.35 | 45 | 1,990,544.67 | 29 | 1,646,580.83 |
| DEAL TOTALS | 11,602 | 521,256,243.26 | 184 | 8,018,335.16 | 92 | 4,659,014.72 | 62 | 3,856,174.35 | 45 | 1,990,544.67 | 29 | 1,646,580.83 |

| 180+ DAYS | | | FORECLOSURE | | REO LOANS | | PAID OFF | | REPURCHASED | | LIQUIDATED | |
|---------------|-------|--------------|-------------|--------------|-----------|-----------|----------|--------------|-------------|--------|------------|--------------|
| POOL/GROUP | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 73 | 4,112,793.03 | 17 | 1,538,208.66 | 1 | 36,268.99 | 87 | 2,650,632.78 | 0 | 0.00 | 49 | 2,797,955.75 |
| DEAL TOTALS | 73 | 4,112,793.03 | 17 | 1,538,208.66 | 1 | 36,268.99 | 87 | 2,650,632.78 | 0 | 0.00 | 49 | 2,797,955.75 |

Delinquency information appearing on this statement has been derived using the OTS method.

MODIFICATION SUMMARY

| CAPITALIZATION WORKOUTS | | | | | | | | | OTHER MODIFICATIONS | | | |
|-------------------------|-------|--------------------|---------------|--------------------|-------|--------------------|---------------|-------|---------------------|-------|---------------|--|
| CURRENT PERIOD | | | CALENDAR YEAR | | | CUMULATIVE | | | CURRENT PERIOD | | CUMULATIVE | |
| POOL/GROUP | COUNT | CAPITALIZED AMOUNT | COUNT | CAPITALIZED AMOUNT | COUNT | CAPITALIZED AMOUNT | % OF ORIG BAL | COUNT | BALANCE | COUNT | BALANCE | |
| POOL (161052) | 1 | 315.54 | 1 | 315.54 | 117 | 103,300.87 | 0.010745% | 507 | 21,774,868.98 | 516 | 17,497,099.95 | |
| DEAL TOTALS | 1 | 315.54 | 1 | 315.54 | 117 | 103,300.87 | 0.010745% | 507 | 21,774,868.98 | 516 | 17,497,099.95 | |

Calendar Year Capitalization Workouts represent all Capitalization Workouts entered into during the current calendar year as it relates to the Collection Period

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

COLLECTIONS SUMMARY

| | POOL (161052) | DEAL TOTALS |
|--------------------------------------|---------------|--------------|
| (1) INTEREST COLLECTIONS | 1,993,027.55 | 1,993,027.55 |
| (1a) LESS EXCLUDED INTEREST | 112,498.06 | 112,498.06 |
| (1b) =INCLUDED INTEREST COLLECTIONS | 1,880,529.49 | 1,880,529.49 |
| (2) PRINCIPAL COLLECTIONS | 5,697,142.07 | 5,697,142.07 |
| (2a) LESS EXCLUDED PRINCIPAL | 939,256.64 | 939,256.64 |
| (2b) =INCLUDED PRINCIPAL COLLECTIONS | 4,757,885.43 | 4,757,885.43 |
| (3) ADDITIONAL BALANCE | 0.00 | 0.00 |
| (4) NET PRINCIPAL COLLECTIONS | 4,757,885.43 | 4,757,885.43 |
| (5) ADJUSTMENT AMOUNT | 0.00 | 0.00 |
| (6) INSURED PAYMENT AMOUNT | 0.00 | 0.00 |
| (7) TOTAL COLLECTIONS AMOUNT | 6,638,414.92 | 6,638,414.92 |

ALLOCATION OF PAYMENTS

| | POOL (161052) | DEAL TOTALS |
|--|---------------|--------------|
| (1) TOTAL COLLECTIONS | 6,638,414.92 | 6,638,414.92 |
| (2) INTEREST DISTRIBUTION AMOUNT | 177,679.10 | 177,679.10 |
| (3) PRINCIPAL COLLECTION DISTRIBUTION AMOUNT | 4,757,569.89 | 4,757,569.89 |
| (4) LIQUIDATION LOSS DISTRIBUTION AMOUNT | 1,652,303.10 | 1,652,303.10 |
| (5) CREDIT ENHANCEMENT PREMIUM AMOUNT | 50,862.83 | 50,862.83 |
| (6) CREDIT ENHANCEMENT REIMBURSEMENT AMOUNT | 0.00 | 0.00 |
| (7) OVERCOLLATERALIZATION INCREASE AMOUNT | 0.00 | 0.00 |
| (8) CREDIT ENHANCEMENT - OTHER AMOUNTS OWED | 0.00 | 0.00 |
| (9) PREPAYMENT INTEREST SHORTFALL | 0.00 | 0.00 |
| (10) BASIS RISK/NET WAC SHORTFALL | 0.00 | 0.00 |
| (11) SERVICEMEMBERS CIVIL RELIEF ACT SHORTFALL | 0.00 | 0.00 |
| (12) REMAINING AMOUNT TO SB CERTIFICATES | 0.00 | 0.00 |

PREPAYMENT FEE SUMMARY

| | POOL (161052) | DEAL TOTALS |
|--|---------------|-------------|
| (1) PREPAYMENT FEE COLLECTED | 0.00 | 0.00 |
| (2) PREPAYMENT FEE PAID TO SB CERTIFICATES | 0.00 | 0.00 |

For each Group, if applicable, and at the Deal level, the Substitution Adjustment Amounts for the Collection Period are 0.00.

Excess Spread is 1,652,303.10

GMACM
HOME EQUITY LOAN TRUST 2006-HE1
RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
STATEMENT TO CERTIFICATEHOLDERS

LIQUIDATION LOSS SUMMARY

| CURRENT PERIOD REALIZED LOSSES | | DEEMED LIQUIDATIONS | CHARGE-OFFS | BANKRUPTCY | TOTAL LIQUIDATIONS |
|--------------------------------|--|---------------------|----------------|------------|--------------------|
| POOL (161052) | (1) LOSS COUNT | 0 | 49 | 0 | 49 |
| | (2) BEGINNING AGGREGATE ACTUAL BALANCE | 0.00 | 2,797,955.75 | 0.00 | 2,797,955.75 |
| | (3) REALIZED LOSS AMOUNT | 0.00 | 2,698,034.56 | 0.00 | 2,698,034.56 |
| DEAL TOTAL | (1) LOSS COUNT | 0 | 49 | 0 | 49 |
| | (2) BEGINNING AGGREGATE ACTUAL BALANCE | 0.00 | 2,797,955.75 | 0.00 | 2,797,955.75 |
| | (3) REALIZED LOSS AMOUNT | 0.00 | 2,698,034.56 | 0.00 | 2,698,034.56 |
| CUMULATIVE REALIZED LOSSES | | DEEMED LIQUIDATIONS | CHARGE-OFFS | BANKRUPTCY | TOTAL LIQUIDATIONS |
| POOL (161052) | (1) LOSS COUNT | 0 | 2,640 | 0 | 2,640 |
| | (2) TOTAL REALIZED LOSS | 0.00 | 309,917,048.39 | 0.00 | 309,917,048.39 |
| DEAL TOTAL | (1) LOSS COUNT | 0 | 2,640 | 0 | 2,640 |
| | (2) TOTAL REALIZED LOSS | 0.00 | 309,917,048.39 | 0.00 | 309,917,048.39 |
| SUBSEQUENT RECOVERIES | | CURRENT PERIOD | CUMULATIVE | | |
| POOL (161052) | (1) SUBSEQUENT RECOVERIES COUNT | 93 | 1,713 | | |
| | (2) SUBSEQUENT PRINCIPAL RECOVERIES | 216,718.84 | 10,730,567.59 | | |
| | (3) NET LOSS | 2,481,315.72 | 299,186,480.80 | | |
| | (4) NET LOSS % | 0.258098 % | 31.120360 % | | |
| DEAL TOTAL | (1) SUBSEQUENT RECOVERIES COUNT | 93 | 1,713 | | |
| | (2) SUBSEQUENT PRINCIPAL RECOVERIES | 216,718.84 | 10,730,567.59 | | |
| | (3) NET LOSS | 2,481,315.72 | 299,186,480.80 | | |
| | (4) NET LOSS % | 0.258098 % | 31.120360 % | | |

The Cumulative Total Realized Loss Percentages are as follows:
POOL (161052) 32.236517 %
DEAL TOTAL 32.236517 %

There were 0.00 losses caused by or resulting from an Extraordinary Event in the Collection Period, 0.00 total cumulatively.

The Cumulative Loan Count for Subsequent Recoveries and Realized Losses begins with the January 2010 Distribution.

GMACM
HOME EQUITY LOAN TRUST 2006-HE1
RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
STATEMENT TO CERTIFICATEHOLDERS

PERFORMANCE TRIGGER SUMMARY

| POOL/GROUP | TRIGGER TEST NAME | TRIGGER TEST DESCRIPTION | TRIGGER TEST RESULT |
|---------------|----------------------------|--|----------------------------|
| POOL (161052) | Stepdown Date - Clause (x) | Payment Date \geq 10/25/2008 | Pass |
| POOL (161052) | Stepdown Date - Clause (y) | Pool Balance $<$ 50% of Cut-Off Balance | Pass |
| POOL (161052) | Stepdown Date | Later to occur of Clause (x) and Clause (y) | Stepdown Date has occurred |
| POOL (161052) | Trigger Event (i) | Agg. Liq. Loss Amt $>$ 1.50% plus 1/6 of 0.50% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (ii) | Agg. Liq. Loss Amt $>$ 2.00% plus 1/12 of 0.60% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (iii) | Agg. Liq. Loss Amt $>$ 2.60% plus 1/12 of 1.00% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (iv) | Agg. Liq. Loss Amt $>$ 3.60% * Cut-off Date Balance | Trigger in effect |
| POOL (161052) | Trigger Event (v) | Rolling Three Month Delinquency Percentage \geq 3.50% | Trigger not in effect |
| POOL (161052) | Trigger Event (vi) | Excess Spread $<$ 2.00% | Trigger in effect |

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

OVERCOLLATERALIZATION SUMMARY

| | PRIOR REQUIRED OVERCOLLATERALIZATION AMOUNT | BEGINNING OVERCOLLATERALIZATION/ UNDERCOLLATERALIZATION AMOUNT | OVERCOLLATERALIZATION INCREASE AMOUNT | OVERCOLLATERALIZATION REDUCTION AMOUNT | ENDING OVERCOLLATERALIZATION/ UNDERCOLLATERALIZATION AMOUNT | CURRENT REQUIRED OVERCOLLATERALIZATION AMOUNT |
|------------------|---|---|---|--|--|---|
| GROUP I (161052) | 34,609,861.35 | -388,395.05 | 0.00 | 0.00 | -395,521.47 | 34,609,861.35 |
| DEAL TOTALS | 34,609,861.35 | -388,395.05 | 0.00 | 0.00 | -395,521.47 | 34,609,861.35 |

CREDIT ENHANCEMENT SUMMARY

| POOL/GROUP | CREDIT ENHANCER | PREVIOUS UNREIMBURSED CREDIT PREMIUM | INTEREST ON PREVIOUS UNREIMBURSED PREMIUM | CURRENT MONTH ENHANCEMENT PREMIUM DUE | CREDIT ENHANCEMENT PREMIUM AMOUNT PAID | CREDIT ENHANCEMENT UNREIMBURSED PREMIUM | CREDIT ENHANCEMENT DRAW AMOUNT | CREDIT ENHANCEMENT REIMBURSEMENT AMOUNT | CREDIT ENHANCEMENT UNREIMBURSED AMOUNT |
|---------------|----------------------------------|---|--|--|---|--|---|--|---|
| POOL (161052) | Financial Guaranty Insurance Com | 0.00 | 0.00 | 50,862.83 | 50,862.83 | 0.00 | 0.00 | 0.00 | 36,735,066.04 |
| DEAL TOTALS | | 0.00 | 0.00 | 50,862.83 | 50,862.83 | 0.00 | 0.00 | 0.00 | 36,735,066.04 |

EXCLUDED AMOUNTS SUMMARY

| POOL/GROUP | BEGINNING EXCLUDED AMOUNT | PRINCIPAL DRAWS | EXCLUDED PRINCIPAL PAYMENT | EXCLUDED LOSS AMOUNT | ENDING EXCLUDED AMOUNT |
|---------------|---------------------------------|--------------------|----------------------------------|----------------------------|------------------------------|
| POOL (161052) | 47,276,258.07 | 0.00 | 939,256.64 | 88,680.06 | 46,248,321.37 |
| DEAL TOTALS | 47,276,258.07 | 0.00 | 939,256.64 | 88,680.06 | 46,248,321.37 |

Per the deal documents, an insurance payment claim to Financial Guaranty Insurance Company has been submitted in the amount of 957,051.40

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 RESIDENTIAL FUNDING COMPANY, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

REPURCHASE SUMMARY

| POOL/GROUP | BREACH OF REPS AND WARRANTIES | | OPTIONAL REPURCHASE OF DEFAULTED LOANS | | SELLER SERVICER REPURCHASES | | TOTAL | |
|---------------|-------------------------------|--------|--|--------|-----------------------------|--------|-------|--------|
| | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| DEAL TOTALS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |

MISCELLANEOUS INFORMATION SUMMARY

| | CURRENT PERIOD SERVICE MEMBERS CIVIL RELIEF ACT INTEREST SHORTFALL | CURRENT PERIOD LOAN MODIFICATION RATE REDUCTION INTEREST SHORTFALL | CURRENT YEAR LIEN RELEASE LOAN COUNT | CURRENT YEAR LIEN RELEASE LOAN AMOUNT | CUMULATIVE LIEN RELEASE LOAN COUNT | CUMULATIVE LIEN RELEASE LOAN AMOUNT |
|---------------|--|--|--------------------------------------|---------------------------------------|------------------------------------|-------------------------------------|
| POOL (161052) | 213.64 | 81,838.81 | 0 | 0.00 | 42 | 0.00 |
| DEAL TOTALS | 213.64 | 81,838.81 | 0 | 0.00 | 42 | 0.00 |

| | LIEN RELEASE OUTSTANDING PRINCIPAL AMOUNT AS A PERCENTAGE OF POOL BALANCE | CURRENT PERIOD ADVANCES OUTSTANDING | CURRENT PERIOD ADVANCES REIMBURSED | |
|---------------|---|-------------------------------------|------------------------------------|------|
| POOL (161052) | 0.00000 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | 0.00000 | 0.00 | 0.00 | 0.00 |

Notes:
 The servicer may in its reasonable discretion make advances to pay off a first lien mortgage so that upon the servicer's foreclosure of the second mortgage, the property will be acquired free and clear of the first lien. When the sale of the acquired property is completed, such advances will be reimbursed from the sales proceeds.

There are no outstanding release agreements with respect to Unsecured Loans.

For each Group, if applicable, and at the Deal Level, there were 0 increases in Credit Limits for a total amount of 0.00.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 OCWEN LOAN SERVICING, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

DISTRIBUTION SUMMARY

| CLASS | CUSIP | ORIGINAL FACE VALUE | PRINCIPAL BALANCE BEFORE DISTRIBUTION | CURRENT PASS-THROUGH RATE | PRINCIPAL DISTRIBUTION | INTEREST DISTRIBUTION | TOTAL DISTRIBUTION | *DEFERRED INTEREST | PRINCIPAL LOSS | ADDITIONAL BALANCE | REMAINING PRINCIPAL BALANCE |
|-------|-----------|------------------------|---|---------------------------------|---------------------------|--------------------------|-----------------------|-----------------------|-------------------|-----------------------|-----------------------------------|
| A-1 | 361856ER4 | 1274,156,000.00 | 501,261,363.77 | 0.41370 % | 4,999,820.55 | 178,357.30 | 5,178,177.85 | 0.00 | 678,375.08 | 0.00 | 495,583,168.14 |
| CERTS | | 0.00 | 0.00 | 0.00000 % | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | 1,274,156,000.00 | 501,261,363.77 | | 4,999,820.55 | 178,357.30 | 5,178,177.85 | 0.00 | 678,375.08 | 0.00 | 495,583,168.14 |

DISTRIBUTION FACTOR SUMMARY
 AMOUNTS PER \$25,000 UNIT

| CLASS | PRINCIPAL BALANCE BEFORE DISTRIBUTION | PRINCIPAL DISTRIBUTION | INTEREST DISTRIBUTION | ADDITIONAL BALANCE | TOTAL DISTRIBUTION | DEFERRED INTEREST | PRINCIPAL BALANCE AFTER DISTRIBUTION | * DEFERRED INTEREST - INCLUDES NON-CASH ALLOCATIONS | |
|-------|---|---------------------------|--------------------------|-----------------------|-----------------------|----------------------|--|---|------------------|
| A-1 | 9,835.164685 | 98.100636 | 3.499519 | 0.000000 | 101.600155 | 0.000000 | 9,723.753766 | DETERMINATION DATE | 18-February-2013 |
| | | | | | | | | PAYMENT DATE | 25-February-2013 |

OCWEN LOAN SERVICING, LLC
 2255 NORTH ONTARIO STREET, SUITE 400
 BURBANK, CA 91504-2130
 (818) 260-1441
www.gmacrfc.com/investors/

The Percentage Interests for the Notes are as follows:

A-1 100.00 %

The percentage of the Remaining Principal Balance over the Original Face Values are as follows:

A-1 38.895015 % CERTS 0.000000 %

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 OCWEN LOAN SERVICING, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

INTEREST DISTRIBUTION SUMMARY

| CLASS | RECORD DATE | ACCRUAL DATES | INTEREST ACCRUAL METHODOLOGY | ACCRUED CERTIFICATE INTEREST | PREPAYMENT INTEREST SHORTFALL ALLOCATED | SERVICEMEMBERS CIVIL RELIEF ACT SHORTFALL ALLOCATED | PRIOR PERIOD SHORTFALLS REPAID | CERTIFICATE INTEREST DISTRIBUTION AMOUNT |
|-------------|-------------|-----------------------|------------------------------|------------------------------|---|---|--------------------------------|--|
| A-1 | 02/22/2013 | 01/25/2013-02/24/2013 | Actual/360 | 178,570.18 | 0.00 | 212.88 | 0.00 | 178,357.30 |
| CERTS | 01/31/2013 | 01/01/2013-01/31/2013 | 30/360 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | | | | 178,570.18 | 0.00 | 212.88 | 0.00 | 178,357.30 |

| CLASS | PREPAYMENT INTEREST SHORTFALL AMOUNTS | | | | | BASIS RISK/NET WAC SHORTFALL AMOUNTS | | | | |
|-------------|---------------------------------------|---------------------|-------------------------------|------------|------------------|--------------------------------------|---------------------|-------------------------------|------------|------------------|
| | CURRENT PERIOD | PRIOR PERIOD UNPAID | PRIOR UNPAID ACCRUED INTEREST | TOTAL PAID | REMAINING UNPAID | CURRENT PERIOD | PRIOR PERIOD UNPAID | PRIOR UNPAID ACCRUED INTEREST | TOTAL PAID | REMAINING UNPAID |
| A-1 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

INDEX VALUE USED FOR THE CURRENT DISTRIBUTION : LIBOR - 1 MONTH 0.20370

For each Class of Certificates, the aggregate Interest Distribution Amount remaining unpaid is 0.00

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 OCWEN LOAN SERVICING, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

COLLATERAL SUMMARY

| POOL/GROUP | MASTER SERVICER FEE AMOUNT | SUBSERVICER FEE AMOUNT | WEIGHTED AVERAGE GROSS RATE | WEIGHTED AVERAGE NET RATE | WEIGHTED AVERAGE REMAINING AMORTIZATION TERM | WEIGHTED AVERAGE MONTHS TO MATURITY | WEIGHTED AVERAGE REMAINING DRAW MONTHS | PERCENTAGE OF DELINQUENT LOANS | ADDITIONAL DRAW AMOUNTS |
|--------------|----------------------------|------------------------|-----------------------------|---------------------------|--|-------------------------------------|--|--------------------------------|-------------------------|
| POOL -161052 | 0.00 | 227,041.11 | 4.45645952 % | 3.84651654 % | 197.54 | 127.60 | 42.89 | 4.6926523 % | 0.00 |
| DEAL TOTALS | 0.00 | 227,041.11 | | | | | | 4.6926523 % | 0.00 |

| POOL/GROUP | BEGINNING OF PERIOD COUNT | AMOUNT | SCHEDULED PRINCIPAL COUNT | AMOUNT | CURTAILMENTS COUNT | AMOUNT | PAYOFFS COUNT | AMOUNT | MATURED LOANS COUNT | AMOUNT |
|---------------|---------------------------|----------------|---------------------------|------------|--------------------|--------------|---------------|--------------|---------------------|--------|
| POOL (161052) | 12,105 | 547,114,163.67 | N/A | 537,987.92 | N/A | 2,102,590.59 | 77 | 1,908,551.79 | 0 | N/A |
| DEAL TOTALS | 12,105 | 547,114,163.67 | N/A | 537,987.92 | N/A | 2,102,590.59 | 77 | 1,908,551.79 | 0 | N/A |

| POOL/GROUP | REPURCHASES COUNT | AMOUNT | LIQUIDATIONS COUNT | AMOUNT | LOSSES COUNT | AMOUNT | DRAW COUNT | AMOUNT | END OF PERIOD COUNT | AMOUNT |
|---------------|-------------------|--------|--------------------|--------------|--------------|----------|------------|--------|---------------------|----------------|
| POOL (161052) | 0 | 0.00 | 33 | 2,189,298.67 | N/A | 9,927.94 | N/A | 0.00 | 11,995 | 540,365,806.76 |
| DEAL TOTALS | 0 | 0.00 | 33 | 2,189,298.67 | N/A | 9,927.94 | N/A | 0.00 | 11,995 | 540,365,806.76 |

GMACM Recovery Fee for the Current Period is 22,514.06

Total Curtailments for the deal are 2,102,590.59

The Loan Count at the Beginning of the preceding Collection Period was 12,241

POOL -161052 Net WAC Rate: 3.726517

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 OCWEN LOAN SERVICING, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

DELINQUENCY SUMMARY

| CURRENT | | | DELINQUENCY | | | | | | | | | |
|---------------|--------|----------------|-------------|--------------|------------|--------------|-------------|--------------|--------------|--------------|--------------|--------------|
| | | | 30-59 DAYS | | 60-89 DAYS | | 90-119 DAYS | | 120-149 DAYS | | 150-179 DAYS | |
| POOL/GROUP | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 11,509 | 515,008,318.25 | 171 | 7,766,707.48 | 92 | 4,685,735.02 | 58 | 3,422,691.79 | 44 | 2,587,493.43 | 34 | 1,512,566.11 |
| DEAL TOTALS | 11,509 | 515,008,318.25 | 171 | 7,766,707.48 | 92 | 4,685,735.02 | 58 | 3,422,691.79 | 44 | 2,587,493.43 | 34 | 1,512,566.11 |

| 180+ DAYS | | | FORECLOSURE | | REO LOANS | | PAID OFF | | REPURCHASED | | LIQUIDATED | |
|---------------|-------|--------------|-------------|--------------|-----------|--------|----------|--------------|-------------|--------|------------|--------------|
| POOL/GROUP | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 71 | 3,922,158.02 | 16 | 1,460,136.66 | 0 | 0.00 | 77 | 1,908,551.79 | 0 | 0.00 | 33 | 2,189,298.67 |
| DEAL TOTALS | 71 | 3,922,158.02 | 16 | 1,460,136.66 | 0 | 0.00 | 77 | 1,908,551.79 | 0 | 0.00 | 33 | 2,189,298.67 |

Delinquency information appearing on this statement has been derived using the OTS method.

MODIFICATION SUMMARY

| CAPITALIZATION WORKOUTS | | | | | | | | | OTHER MODIFICATIONS | | | |
|-------------------------|-------|--------------------|---------------|--------------------|------------|--------------------|---------------|-------|---------------------|-------|---------------|--|
| CURRENT PERIOD | | | CALENDAR YEAR | | CUMULATIVE | | | | CURRENT PERIOD | | CUMULATIVE | |
| POOL/GROUP | COUNT | CAPITALIZED AMOUNT | COUNT | CAPITALIZED AMOUNT | COUNT | CAPITALIZED AMOUNT | % OF ORIG BAL | COUNT | BALANCE | COUNT | BALANCE | |
| POOL (161052) | 1 | 380.73 | 2 | 696.27 | 118 | 103,681.60 | 0.010785% | 508 | 21,883,973.65 | 521 | 17,547,869.26 | |
| DEAL TOTALS | 1 | 380.73 | 2 | 696.27 | 118 | 103,681.60 | 0.010785% | 508 | 21,883,973.65 | 521 | 17,547,869.26 | |

Calendar Year Capitalization Workouts represent all Capitalization Workouts entered into during the current calendar year as it relates to the Collection Period

GMACM
HOME EQUITY LOAN TRUST 2006-HE1
OCWEN LOAN SERVICING, LLC - MASTER SERVICER
STATEMENT TO CERTIFICATEHOLDERS

COLLECTIONS SUMMARY

| | POOL (161052) | DEAL TOTALS |
|--------------------------------------|---------------|--------------|
| (1) INTEREST COLLECTIONS | 1,777,333.19 | 1,777,333.19 |
| (1a) LESS EXCLUDED INTEREST | 115,823.45 | 115,823.45 |
| (1b) =INCLUDED INTEREST COLLECTIONS | 1,661,509.74 | 1,661,509.74 |
| (2) PRINCIPAL COLLECTIONS | 4,592,934.68 | 4,592,934.68 |
| (2a) LESS EXCLUDED PRINCIPAL | 1,026,140.43 | 1,026,140.43 |
| (2b) =INCLUDED PRINCIPAL COLLECTIONS | 3,566,794.25 | 3,566,794.25 |
| (3) ADDITIONAL BALANCE | 0.00 | 0.00 |
| (4) NET PRINCIPAL COLLECTIONS | 3,566,794.25 | 3,566,794.25 |
| (5) ADJUSTMENT AMOUNT | 0.00 | 0.00 |
| (6) INSURED PAYMENT AMOUNT | 0.00 | 0.00 |
| (7) TOTAL COLLECTIONS AMOUNT | 5,228,303.99 | 5,228,303.99 |

ALLOCATION OF PAYMENTS

| | POOL (161052) | DEAL TOTALS |
|--|---------------|--------------|
| (1) TOTAL COLLECTIONS | 5,228,303.99 | 5,228,303.99 |
| (2) INTEREST DISTRIBUTION AMOUNT | 178,357.30 | 178,357.30 |
| (3) PRINCIPAL COLLECTION DISTRIBUTION AMOUNT | 3,566,413.52 | 3,566,413.52 |
| (4) LIQUIDATION LOSS DISTRIBUTION AMOUNT | 1,433,407.03 | 1,433,407.03 |
| (5) CREDIT ENHANCEMENT PREMIUM AMOUNT | 50,126.14 | 50,126.14 |
| (6) CREDIT ENHANCEMENT REIMBURSEMENT AMOUNT | 0.00 | 0.00 |
| (7) OVERCOLLATERALIZATION INCREASE AMOUNT | 0.00 | 0.00 |
| (8) CREDIT ENHANCEMENT - OTHER AMOUNTS OWED | 0.00 | 0.00 |
| (9) PREPAYMENT INTEREST SHORTFALL | 0.00 | 0.00 |
| (10) BASIS RISK/NET WAC SHORTFALL | 0.00 | 0.00 |
| (11) SERVICEMEMBERS CIVIL RELIEF ACT SHORTFALL | 0.00 | 0.00 |
| (12) REMAINING AMOUNT TO SB CERTIFICATES | 0.00 | 0.00 |

PREPAYMENT FEE SUMMARY

| | POOL (161052) | DEAL TOTALS |
|--|---------------|-------------|
| (1) PREPAYMENT FEE COLLECTED | 0.00 | 0.00 |
| (2) PREPAYMENT FEE PAID TO SB CERTIFICATES | 0.00 | 0.00 |

For each Group, if applicable, and at the Deal level, the Substitution Adjustment Amounts for the Collection Period are 0.00.

Excess Spread is 1,433,407.03

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 OCWEN LOAN SERVICING, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

LIQUIDATION LOSS SUMMARY

| CURRENT PERIOD REALIZED LOSSES | | DEEMED LIQUIDATIONS | CHARGE-OFFS | BANKRUPTCY | TOTAL LIQUIDATIONS |
|--------------------------------|--|---------------------|----------------|------------|--------------------|
| POOL (161052) | (1) LOSS COUNT | 0 | 33 | 0 | 33 |
| | (2) BEGINNING AGGREGATE ACTUAL BALANCE | 0.00 | 2,189,298.67 | 0.00 | 2,189,298.67 |
| | (3) REALIZED LOSS AMOUNT | 0.00 | 2,145,494.29 | 0.00 | 2,145,494.29 |
| DEAL TOTAL | (1) LOSS COUNT | 0 | 33 | 0 | 33 |
| | (2) BEGINNING AGGREGATE ACTUAL BALANCE | 0.00 | 2,189,298.67 | 0.00 | 2,189,298.67 |
| | (3) REALIZED LOSS AMOUNT | 0.00 | 2,145,494.29 | 0.00 | 2,145,494.29 |
| CUMULATIVE REALIZED LOSSES | | DEEMED LIQUIDATIONS | CHARGE-OFFS | BANKRUPTCY | TOTAL LIQUIDATIONS |
| POOL (161052) | (1) LOSS COUNT | 0 | 2,673 | 0 | 2,673 |
| | (2) TOTAL REALIZED LOSS | 0.00 | 312,062,542.68 | 0.00 | 312,062,542.68 |
| DEAL TOTAL | (1) LOSS COUNT | 0 | 2,673 | 0 | 2,673 |
| | (2) TOTAL REALIZED LOSS | 0.00 | 312,062,542.68 | 0.00 | 312,062,542.68 |
| SUBSEQUENT RECOVERIES | | CURRENT PERIOD | CUMULATIVE | | |
| POOL (161052) | (1) SUBSEQUENT RECOVERIES COUNT | 69 | 1,726 | | |
| | (2) SUBSEQUENT PRINCIPAL RECOVERIES | 43,224.42 | 10,773,792.01 | | |
| | (3) NET LOSS | 2,102,269.87 | 301,288,750.67 | | |
| | (4) NET LOSS % | 0.218671 % | 31.339031 % | | |
| DEAL TOTAL | (1) SUBSEQUENT RECOVERIES COUNT | 69 | 1,726 | | |
| | (2) SUBSEQUENT PRINCIPAL RECOVERIES | 43,224.42 | 10,773,792.01 | | |
| | (3) NET LOSS | 2,102,269.87 | 301,288,750.67 | | |
| | (4) NET LOSS % | 0.218671 % | 31.339031 % | | |

The Cumulative Total Realized Loss Percentages are as follows:

POOL (161052) 32.459684 %
 DEAL TOTAL 32.459684 %

There were 0.00 losses caused by or resulting from an Extraordinary Event in the Collection Period, 0.00 total cumulatively.

The Cumulative Loan Count for Subsequent Recoveries and Realized Losses begins with the January 2010 Distribution.

GMACM
HOME EQUITY LOAN TRUST 2006-HE1
OCWEN LOAN SERVICING, LLC - MASTER SERVICER
STATEMENT TO CERTIFICATEHOLDERS

PERFORMANCE TRIGGER SUMMARY

| POOL/GROUP | TRIGGER TEST NAME | TRIGGER TEST DESCRIPTION | TRIGGER TEST RESULT |
|---------------|----------------------------|--|----------------------------|
| POOL (161052) | Stepdown Date - Clause (x) | Payment Date >= 10/25/2008 | Pass |
| POOL (161052) | Stepdown Date - Clause (y) | Pool Balance < 50% of Cut-Off Balance | Pass |
| POOL (161052) | Stepdown Date | Later to occur of Clause (x) and Clause (y) | Stepdown Date has occurred |
| POOL (161052) | Trigger Event (i) | Agg. Liq. Loss Amt > 1.50% plus 1/6 of 0.50% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (ii) | Agg. Liq. Loss Amt > 2.00% plus 1/12 of 0.60% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (iii) | Agg. Liq. Loss Amt > 2.60% plus 1/12 of 1.00% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (iv) | Agg. Liq. Loss Amt > 3.60% * Cut-off Date Balance | Trigger in effect |
| POOL (161052) | Trigger Event (v) | Rolling Three Month Delinquency Percentage >= 3.50% | Trigger not in effect |
| POOL (161052) | Trigger Event (vi) | Excess Spread < 2.00% | Trigger in effect |

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 OCWEN LOAN SERVICING, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

OVERCOLLATERALIZATION SUMMARY

| | PRIOR REQUIRED OVERCOLLATERALIZATION AMOUNT | BEGINNING OVERCOLLATERALIZATION/ UNDERCOLLATERALIZATION AMOUNT | OVERCOLLATERALIZATION INCREASE AMOUNT | OVERCOLLATERALIZATION REDUCTION AMOUNT | ENDING OVERCOLLATERALIZATION/ UNDERCOLLATERALIZATION AMOUNT | CURRENT REQUIRED OVERCOLLATERALIZATION AMOUNT |
|------------------|---|---|---|--|--|---|
| GROUP I (161052) | 34,609,861.35 | -395,521.47 | 0.00 | 0.00 | -405,830.14 | 34,609,861.35 |
| DEAL TOTALS | 34,609,861.35 | -395,521.47 | 0.00 | 0.00 | -405,830.14 | 34,609,861.35 |

CREDIT ENHANCEMENT SUMMARY

| POOL/GROUP | CREDIT ENHANCER | PREVIOUS UNREIMBURSED CREDIT PREMIUM | INTEREST ON PREVIOUS UNREIMBURSED PREMIUM | CURRENT MONTH ENHANCEMENT PREMIUM DUE | CREDIT ENHANCEMENT PREMIUM AMOUNT PAID | CREDIT ENHANCEMENT UNREIMBURSED PREMIUM | CREDIT ENHANCEMENT DRAW AMOUNT | CREDIT ENHANCEMENT REIMBURSEMENT AMOUNT | CREDIT ENHANCEMENT UNREIMBURSED AMOUNT |
|---------------|----------------------------------|---|--|--|---|--|---|--|---|
| POOL (161052) | Financial Guaranty Insurance Com | 0.00 | 0.00 | 50,126.14 | 50,126.14 | 0.00 | 0.00 | 0.00 | 36,837,873.20 |
| DEAL TOTALS | | 0.00 | 0.00 | 50,126.14 | 50,126.14 | 0.00 | 0.00 | 0.00 | 36,837,873.20 |

EXCLUDED AMOUNTS SUMMARY

| POOL/GROUP | BEGINNING EXCLUDED AMOUNT | PRINCIPAL DRAWS | EXCLUDED PRINCIPAL PAYMENT | EXCLUDED LOSS AMOUNT | ENDING EXCLUDED AMOUNT |
|---------------|---------------------------------|--------------------|----------------------------------|----------------------------|------------------------------|
| POOL (161052) | 46,248,321.37 | 0.00 | 1,026,140.43 | 33,712.18 | 45,188,468.76 |
| DEAL TOTALS | 46,248,321.37 | 0.00 | 1,026,140.43 | 33,712.18 | 45,188,468.76 |

Per the deal documents, an insurance payment claim to Financial Guaranty Insurance Company has been submitted in the amount of 678,375.08

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 OCWEN LOAN SERVICING, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

REPURCHASE SUMMARY

| POOL/GROUP | BREACH OF REPS AND WARRANTIES | | OPTIONAL REPURCHASE OF DEFAULTED LOANS | | SELLER SERVICER REPURCHASES | | TOTAL | |
|---------------|-------------------------------|--------|--|--------|-----------------------------|--------|-------|--------|
| | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| DEAL TOTALS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |

MISCELLANEOUS INFORMATION SUMMARY

| | CURRENT PERIOD SERVICE MEMBERS CIVIL RELIEF ACT INTEREST SHORTFALL | CURRENT PERIOD LOAN MODIFICATION RATE REDUCTION INTEREST SHORTFALL | CURRENT YEAR LIEN RELEASE LOAN COUNT | CURRENT YEAR LIEN RELEASE LOAN AMOUNT | CUMULATIVE LIEN RELEASE LOAN COUNT | CUMULATIVE LIEN RELEASE LOAN AMOUNT |
|---------------|--|--|--------------------------------------|---------------------------------------|------------------------------------|-------------------------------------|
| POOL (161052) | 212.88 | 85,811.06 | 0 | 0.00 | 1 | 0.00 |
| DEAL TOTALS | 212.88 | 85,811.06 | 0 | 0.00 | 1 | 0.00 |

| | LIEN RELEASE OUTSTANDING PRINCIPAL AMOUNT AS A PERCENTAGE OF POOL BALANCE | CURRENT PERIOD ADVANCES OUTSTANDING | CURRENT PERIOD ADVANCES REIMBURSED | |
|---------------|---|-------------------------------------|------------------------------------|------|
| POOL (161052) | 0.00000 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | 0.00000 | 0.00 | 0.00 | 0.00 |

Notes:
 The servicer may in its reasonable discretion make advances to pay off a first lien mortgage so that upon the servicer's foreclosure of the second mortgage, the property will be acquired free and clear of the first lien. When the sale of the acquired property is completed, such advances will be reimbursed from the sales proceeds.

There are no outstanding release agreements with respect to Unsecured Loans.

For each Group, if applicable, and at the Deal Level, there were 0 increases in Credit Limits for a total amount of 0.00.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 OCWEN LOAN SERVICING, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

DISTRIBUTION SUMMARY

| CLASS | CUSIP | ORIGINAL FACE VALUE | PRINCIPAL BALANCE BEFORE DISTRIBUTION | CURRENT PASS-THROUGH RATE | PRINCIPAL DISTRIBUTION | INTEREST DISTRIBUTION | TOTAL DISTRIBUTION | *DEFERRED INTEREST | PRINCIPAL LOSS | ADDITIONAL BALANCE | REMAINING PRINCIPAL BALANCE |
|-------|-----------|------------------------|---|---------------------------------|---------------------------|--------------------------|-----------------------|-----------------------|-------------------|-----------------------|-----------------------------------|
| A-1 | 361856ER4 | 1274,156,000.00 | 495,583,168.14 | 0.41170 % | 4,913,795.13 | 158,691.24 | 5,072,486.37 | 0.00 | 0.00 | 0.00 | 490,669,373.01 |
| CERTS | | 0.00 | 0.00 | 0.00000 % | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | 1,274,156,000.00 | 495,583,168.14 | | 4,913,795.13 | 158,691.24 | 5,072,486.37 | 0.00 | 0.00 | 0.00 | 490,669,373.01 |

DISTRIBUTION FACTOR SUMMARY
 AMOUNTS PER \$25,000 UNIT

| CLASS | PRINCIPAL BALANCE BEFORE DISTRIBUTION | PRINCIPAL DISTRIBUTION | INTEREST DISTRIBUTION | ADDITIONAL BALANCE | TOTAL DISTRIBUTION | DEFERRED INTEREST | PRINCIPAL BALANCE AFTER DISTRIBUTION |
|-------|---|---------------------------|--------------------------|-----------------------|-----------------------|----------------------|--|
| A-1 | 9,723.753766 | 96.412745 | 3.113654 | 0.000000 | 99.526399 | 0.000000 | 9,627.341020 |

* DEFERRED INTEREST - INCLUDES NON-CASH ALLOCATIONS

DETERMINATION DATE 18-March-2013
 PAYMENT DATE 25-March-2013

OCWEN LOAN SERVICING, LLC
 2255 NORTH ONTARIO STREET, SUITE 400
 BURBANK, CA 91504-2130
 (818) 260-1441
www.gmacrfc.com/investors/

The Percentage Interests for the Notes are as follows:
 A-1 100.00 %

The percentage of the Remaining Principal Balance over the Original Face Values are as follows:
 A-1 38.509364 % CERTS 0.000000 %

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 OCWEN LOAN SERVICING, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

INTEREST DISTRIBUTION SUMMARY

| CLASS | RECORD DATE | ACCRUAL DATES | INTEREST ACCRUAL METHODOLOGY | ACCRUED CERTIFICATE INTEREST | PREPAYMENT INTEREST SHORTFALL ALLOCATED | SERVICEMEMBERS CIVIL RELIEF ACT SHORTFALL ALLOCATED | PRIOR PERIOD SHORTFALLS REPAID | CERTIFICATE INTEREST DISTRIBUTION AMOUNT |
|-------------|-------------|-----------------------|------------------------------|------------------------------|---|---|--------------------------------|--|
| A-1 | 03/22/2013 | 02/25/2013-03/24/2013 | Actual/360 | 158,691.24 | 0.00 | 0.00 | 0.00 | 158,691.24 |
| CERTS | 02/28/2013 | 02/01/2013-02/28/2013 | 30/360 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | | | | 158,691.24 | 0.00 | 0.00 | 0.00 | 158,691.24 |

PREPAYMENT INTEREST SHORTFALL AMOUNTS

BASIS RISK/NET WAC SHORTFALL AMOUNTS

| CLASS | PREPAYMENT INTEREST SHORTFALL AMOUNTS | | | | | BASIS RISK/NET WAC SHORTFALL AMOUNTS | | | | |
|-------------|---------------------------------------|---------------------|-------------------------------|------------|------------------|--------------------------------------|---------------------|-------------------------------|------------|------------------|
| | CURRENT PERIOD | PRIOR PERIOD UNPAID | PRIOR UNPAID ACCRUED INTEREST | TOTAL PAID | REMAINING UNPAID | CURRENT PERIOD | PRIOR PERIOD UNPAID | PRIOR UNPAID ACCRUED INTEREST | TOTAL PAID | REMAINING UNPAID |
| A-1 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | | | | | | | | | | |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

INDEX VALUE USED FOR THE CURRENT DISTRIBUTION : LIBOR - 1 MONTH 0.20170

For each Class of Certificates, the aggregate Interest Distribution Amount remaining unpaid is 0.00

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 OCWEN LOAN SERVICING, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

COLLATERAL SUMMARY

| POOL/GROUP | MASTER SERVICER FEE AMOUNT | SUBSERVICER FEE AMOUNT | WEIGHTED AVERAGE GROSS RATE | WEIGHTED AVERAGE NET RATE | WEIGHTED AVERAGE REMAINING AMORTIZATION TERM | WEIGHTED AVERAGE MONTHS TO MATURITY | WEIGHTED AVERAGE REMAINING DRAW MONTHS | PERCENTAGE OF DELINQUENT LOANS | ADDITIONAL DRAW AMOUNTS |
|--------------|----------------------------|------------------------|-----------------------------|---------------------------|--|-------------------------------------|--|--------------------------------|-------------------------|
| POOL -161052 | 0.00 | 224,397.87 | 4.45126629 % | 3.84121125 % | 196.98 | 126.73 | 41.92 | 4.6874065 % | 0.00 |
| DEAL TOTALS | 0.00 | 224,397.87 | | | | | | 4.6874065 % | 0.00 |

| POOL/GROUP | BEGINNING OF PERIOD COUNT | AMOUNT | SCHEDULED PRINCIPAL COUNT | AMOUNT | CURTAILMENTS COUNT | AMOUNT | PAYOFFS COUNT | AMOUNT | MATURED LOANS COUNT | AMOUNT |
|---------------|---------------------------|----------------|---------------------------|------------|--------------------|--------------|---------------|--------------|---------------------|--------|
| POOL (161052) | 11,995 | 540,365,806.76 | N/A | 541,136.84 | N/A | 2,128,623.59 | 87 | 1,642,311.86 | 0 | N/A |
| DEAL TOTALS | 11,995 | 540,365,806.76 | N/A | 541,136.84 | N/A | 2,128,623.59 | 87 | 1,642,311.86 | 0 | N/A |

| POOL/GROUP | REPURCHASES COUNT | AMOUNT | LIQUIDATIONS COUNT | AMOUNT | LOSSES COUNT | AMOUNT | DRAW COUNT | AMOUNT | END OF PERIOD COUNT | AMOUNT |
|---------------|-------------------|--------|--------------------|--------------|--------------|----------|------------|--------|---------------------|----------------|
| POOL (161052) | 0 | 0.00 | 30 | 1,746,213.31 | N/A | 3,572.82 | N/A | 0.00 | 11,877 | 534,303,948.34 |
| DEAL TOTALS | 0 | 0.00 | 30 | 1,746,213.31 | N/A | 3,572.82 | N/A | 0.00 | 11,877 | 534,303,948.34 |

GMACM Recovery Fee for the Current Period is 22,286.12

Total Curtailments for the deal are 2,128,623.59

The Loan Count at the Beginning of the preceding Collection Period was 12,105

POOL -161052 Net WAC Rate: 3.721211

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 OCWEN LOAN SERVICING, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

DELINQUENCY SUMMARY

| CURRENT | | | DELINQUENCY | | | | | | | | | |
|---------------|--------|----------------|-------------|--------------|------------|--------------|-------------|--------------|--------------|--------------|--------------|--------------|
| | | | 30-59 DAYS | | 60-89 DAYS | | 90-119 DAYS | | 120-149 DAYS | | 150-179 DAYS | |
| POOL/GROUP | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 11,395 | 509,258,950.40 | 174 | 8,214,896.12 | 80 | 3,766,070.97 | 55 | 2,991,896.92 | 44 | 2,511,763.07 | 40 | 2,444,178.19 |
| DEAL TOTALS | 11,395 | 509,258,950.40 | 174 | 8,214,896.12 | 80 | 3,766,070.97 | 55 | 2,991,896.92 | 44 | 2,511,763.07 | 40 | 2,444,178.19 |

| 180+ DAYS | | | FORECLOSURE | | REO LOANS | | PAID OFF | | REPURCHASED | | LIQUIDATED | |
|---------------|-------|--------------|-------------|--------------|-----------|--------|----------|--------------|-------------|--------|------------|--------------|
| POOL/GROUP | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 72 | 3,601,525.34 | 17 | 1,514,667.33 | 0 | 0.00 | 87 | 1,642,311.86 | 0 | 0.00 | 30 | 1,746,213.31 |
| DEAL TOTALS | 72 | 3,601,525.34 | 17 | 1,514,667.33 | 0 | 0.00 | 87 | 1,642,311.86 | 0 | 0.00 | 30 | 1,746,213.31 |

Delinquency information appearing on this statement has been derived using the OTS method.

MODIFICATION SUMMARY

| CAPITALIZATION WORKOUTS | | | | | | | | | OTHER MODIFICATIONS | | | |
|-------------------------|-------|--------------------|---------------|--------------------|------------|--------------------|---------------|-------|---------------------|-------|---------------|--|
| CURRENT PERIOD | | | CALENDAR YEAR | | CUMULATIVE | | | | CURRENT PERIOD | | CUMULATIVE | |
| POOL/GROUP | COUNT | CAPITALIZED AMOUNT | COUNT | CAPITALIZED AMOUNT | COUNT | CAPITALIZED AMOUNT | % OF ORIG BAL | COUNT | BALANCE | COUNT | BALANCE | |
| POOL (161052) | 0 | 0.00 | 2 | 696.27 | 118 | 103,681.60 | 0.010785% | 508 | 21,878,598.17 | 526 | 17,655,764.90 | |
| DEAL TOTALS | 0 | 0.00 | 2 | 696.27 | 118 | 103,681.60 | 0.010785% | 508 | 21,878,598.17 | 526 | 17,655,764.90 | |

Calendar Year Capitalization Workouts represent all Capitalization Workouts entered into during the current calendar year as it relates to the Collection Period

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 OCWEN LOAN SERVICING, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

COLLECTIONS SUMMARY

| | POOL (161052) | DEAL TOTALS |
|--------------------------------------|---------------|--------------|
| (1) INTEREST COLLECTIONS | 1,721,748.95 | 1,721,748.95 |
| (1a) LESS EXCLUDED INTEREST | 110,950.66 | 110,950.66 |
| (1b) =INCLUDED INTEREST COLLECTIONS | 1,610,798.29 | 1,610,798.29 |
| (2) PRINCIPAL COLLECTIONS | 4,351,725.89 | 4,351,725.89 |
| (2a) LESS EXCLUDED PRINCIPAL | 840,479.49 | 840,479.49 |
| (2b) =INCLUDED PRINCIPAL COLLECTIONS | 3,511,246.40 | 3,511,246.40 |
| (3) ADDITIONAL BALANCE | 0.00 | 0.00 |
| (4) NET PRINCIPAL COLLECTIONS | 3,511,246.40 | 3,511,246.40 |
| (5) ADJUSTMENT AMOUNT | 0.00 | 0.00 |
| (6) INSURED PAYMENT AMOUNT | 0.00 | 0.00 |
| (7) TOTAL COLLECTIONS AMOUNT | 5,122,044.69 | 5,122,044.69 |

ALLOCATION OF PAYMENTS

| | POOL (161052) | DEAL TOTALS |
|--|---------------|--------------|
| (1) TOTAL COLLECTIONS | 5,122,044.69 | 5,122,044.69 |
| (2) INTEREST DISTRIBUTION AMOUNT | 158,691.24 | 158,691.24 |
| (3) PRINCIPAL COLLECTION DISTRIBUTION AMOUNT | 3,511,246.40 | 3,511,246.40 |
| (4) LIQUIDATION LOSS DISTRIBUTION AMOUNT | 1,400,827.95 | 1,400,827.95 |
| (5) CREDIT ENHANCEMENT PREMIUM AMOUNT | 49,558.32 | 49,558.32 |
| (6) CREDIT ENHANCEMENT REIMBURSEMENT AMOUNT | 0.00 | 0.00 |
| (7) OVERCOLLATERALIZATION INCREASE AMOUNT | 1,720.78 | 1,720.78 |
| (8) CREDIT ENHANCEMENT - OTHER AMOUNTS OWED | 0.00 | 0.00 |
| (9) PREPAYMENT INTEREST SHORTFALL | 0.00 | 0.00 |
| (10) BASIS RISK/NET WAC SHORTFALL | 0.00 | 0.00 |
| (11) SERVICEMEMBERS CIVIL RELIEF ACT SHORTFALL | 0.00 | 0.00 |
| (12) REMAINING AMOUNT TO SB CERTIFICATES | 0.00 | 0.00 |

PREPAYMENT FEE SUMMARY

| | POOL (161052) | DEAL TOTALS |
|--|---------------|-------------|
| (1) PREPAYMENT FEE COLLECTED | 0.00 | 0.00 |
| (2) PREPAYMENT FEE PAID TO SB CERTIFICATES | 0.00 | 0.00 |

For each Group, if applicable, and at the Deal level, the Substitution Adjustment Amounts for the Collection Period are 0.00.

Excess Spread is 1,402,548.73

GMACM
HOME EQUITY LOAN TRUST 2006-HE1
OCWEN LOAN SERVICING, LLC - MASTER SERVICER
STATEMENT TO CERTIFICATEHOLDERS

| LIQUIDATION LOSS SUMMARY | | | | |
|--------------------------------|--|--------------|----------------|--------------------|
| CURRENT PERIOD REALIZED LOSSES | DEEMED LIQUIDATIONS | CHARGE-OFFS | BANKRUPTCY | TOTAL LIQUIDATIONS |
| POOL (161052) | (1) LOSS COUNT | 0 | 30 | 0 |
| | (2) BEGINNING AGGREGATE ACTUAL BALANCE | 0.00 | 1,746,213.31 | 0.00 |
| | (3) REALIZED LOSS AMOUNT | 0.00 | 1,706,559.71 | 0.00 |
| DEAL TOTAL | (1) LOSS COUNT | 0 | 30 | 0 |
| | (2) BEGINNING AGGREGATE ACTUAL BALANCE | 0.00 | 1,746,213.31 | 0.00 |
| | (3) REALIZED LOSS AMOUNT | 0.00 | 1,706,559.71 | 0.00 |
| CUMULATIVE REALIZED LOSSES | DEEMED LIQUIDATIONS | CHARGE-OFFS | BANKRUPTCY | TOTAL LIQUIDATIONS |
| POOL (161052) | (1) LOSS COUNT | 0 | 2,703 | 0 |
| | (2) TOTAL REALIZED LOSS | 0.00 | 313,769,102.39 | 0.00 |
| DEAL TOTAL | (1) LOSS COUNT | 0 | 2,703 | 0 |
| | (2) TOTAL REALIZED LOSS | 0.00 | 313,769,102.39 | 0.00 |
| SUBSEQUENT RECOVERIES | CURRENT PERIOD | CUMULATIVE | | |
| POOL (161052) | (1) SUBSEQUENT RECOVERIES COUNT | 73 | 1,739 | |
| | (2) SUBSEQUENT PRINCIPAL RECOVERIES | 43,543.46 | 10,817,335.47 | |
| | (3) NET LOSS | 1,663,016.25 | 302,951,766.92 | |
| | (4) NET LOSS % | 0.172981 % | 31.512012 % | |
| DEAL TOTAL | (1) SUBSEQUENT RECOVERIES COUNT | 73 | 1,739 | |
| | (2) SUBSEQUENT PRINCIPAL RECOVERIES | 43,543.46 | 10,817,335.47 | |
| | (3) NET LOSS | 1,663,016.25 | 302,951,766.92 | |
| | (4) NET LOSS % | 0.172981 % | 31.512012 % | |

The Cumulative Total Realized Loss Percentages are as follows:
POOL (161052) 32.637194 %
DEAL TOTAL 32.637194 %

There were 0.00 losses caused by or resulting from an Extraordinary Event in the Collection Period, 0.00 total cumulatively.

The Cumulative Loan Count for Subsequent Recoveries and Realized Losses begins with the January 2010 Distribution.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 OCWEN LOAN SERVICING, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

PERFORMANCE TRIGGER SUMMARY

| POOL/GROUP | TRIGGER TEST NAME | TRIGGER TEST DESCRIPTION | TRIGGER TEST RESULT |
|---------------|----------------------------|--|----------------------------|
| POOL (161052) | Stepdown Date - Clause (x) | Payment Date \geq 10/25/2008 | Pass |
| POOL (161052) | Stepdown Date - Clause (y) | Pool Balance $<$ 50% of Cut-Off Balance | Pass |
| POOL (161052) | Stepdown Date | Later to occur of Clause (x) and Clause (y) | Stepdown Date has occurred |
| POOL (161052) | Trigger Event (i) | Agg. Liq. Loss Amt $>$ 1.50% plus 1/6 of 0.50% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (ii) | Agg. Liq. Loss Amt $>$ 2.00% plus 1/12 of 0.60% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (iii) | Agg. Liq. Loss Amt $>$ 2.60% plus 1/12 of 1.00% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (iv) | Agg. Liq. Loss Amt $>$ 3.60% * Cut-off Date Balance | Trigger in effect |
| POOL (161052) | Trigger Event (v) | Rolling Three Month Delinquency Percentage \geq 3.50% | Trigger not in effect |
| POOL (161052) | Trigger Event (vi) | Excess Spread $<$ 2.00% | Trigger in effect |

GMACM
HOME EQUITY LOAN TRUST 2006-HE1
OCWEN LOAN SERVICING, LLC - MASTER SERVICER
STATEMENT TO CERTIFICATEHOLDERS

OVERCOLLATERALIZATION SUMMARY

| | PRIOR REQUIRED OVERCOLLATERALIZATION AMOUNT | BEGINNING OVERCOLLATERALIZATION/ UNDERCOLLATERALIZATION AMOUNT | OVERCOLLATERALIZATION INCREASE AMOUNT | OVERCOLLATERALIZATION REDUCTION AMOUNT | ENDING OVERCOLLATERALIZATION/ UNDERCOLLATERALIZATION/ AMOUNT | CURRENT REQUIRED OVERCOLLATERALIZATION AMOUNT |
|------------------|---|---|---|--|---|---|
| GROUP I (161052) | 34,609,861.35 | -405,830.14 | 1,720.78 | 0.00 | -407,682.18 | 34,609,861.35 |
| DEAL TOTALS | 34,609,861.35 | -405,830.14 | 1,720.78 | 0.00 | -407,682.18 | 34,609,861.35 |

CREDIT ENHANCEMENT SUMMARY

| POOL/GROUP | CREDIT ENHANCER | PREVIOUS UNREIMBURSED CREDIT PREMIUM | INTEREST ON PREVIOUS UNREIMBURSED PREMIUM | CURRENT MONTH ENHANCEMENT PREMIUM DUE | CREDIT ENHANCEMENT PREMIUM AMOUNT PAID | CREDIT ENHANCEMENT UNREIMBURSED PREMIUM | CREDIT ENHANCEMENT DRAW AMOUNT | CREDIT ENHANCEMENT REIMBURSEMENT AMOUNT | CREDIT ENHANCEMENT UNREIMBURSED AMOUNT |
|---------------|----------------------------------|---|--|--|---|--|---|--|---|
| POOL (161052) | Financial Guaranty Insurance Com | 0.00 | 0.00 | 49,558.32 | 49,558.32 | 0.00 | 0.00 | 0.00 | 36,930,991.16 |
| DEAL TOTALS | | 0.00 | 0.00 | 49,558.32 | 49,558.32 | 0.00 | 0.00 | 0.00 | 36,930,991.16 |

EXCLUDED AMOUNTS SUMMARY

| POOL/GROUP | BEGINNING EXCLUDED AMOUNT | PRINCIPAL DRAWS | EXCLUDED PRINCIPAL PAYMENT | EXCLUDED LOSS AMOUNT | ENDING EXCLUDED AMOUNT |
|---------------|---------------------------------|--------------------|----------------------------------|----------------------------|------------------------------|
| POOL (161052) | 45,188,468.76 | 0.00 | 840,479.49 | 305,731.76 | 44,042,257.51 |
| DEAL TOTALS | 45,188,468.76 | 0.00 | 840,479.49 | 305,731.76 | 44,042,257.51 |

GMAC
 HOME EQUITY LOAN TRUST 2006-HE1
 OCWEN LOAN SERVICING, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

REPURCHASE SUMMARY

| POOL/GROUP | BREACH OF REPS AND WARRANTIES | | OPTIONAL REPURCHASE OF DEFAULTED LOANS | | SELLER SERVICER REPURCHASES | | TOTAL | |
|---------------|-------------------------------|--------|--|--------|-----------------------------|--------|-------|--------|
| | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| DEAL TOTALS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |

MISCELLANEOUS INFORMATION SUMMARY

| | CURRENT PERIOD SERVICE MEMBERS CIVIL RELIEF ACT INTEREST SHORTFALL | CURRENT PERIOD LOAN MODIFICATION RATE REDUCTION INTEREST SHORTFALL | CURRENT YEAR LIEN RELEASE LOAN COUNT | CURRENT YEAR LIEN RELEASE LOAN AMOUNT | CUMULATIVE LIEN RELEASE LOAN COUNT | CUMULATIVE LIEN RELEASE LOAN AMOUNT |
|---------------|--|--|--------------------------------------|---------------------------------------|------------------------------------|-------------------------------------|
| POOL (161052) | 0.00 | 77,364.46 | 0 | 0.00 | 1 | 0.00 |
| DEAL TOTALS | 0.00 | 77,364.46 | 0 | 0.00 | 1 | 0.00 |

| | LIEN RELEASE OUTSTANDING PRINCIPAL AMOUNT AS A PERCENTAGE OF POOL BALANCE | CURRENT PERIOD ADVANCES OUTSTANDING | CURRENT PERIOD ADVANCES REIMBURSED | |
|---------------|---|-------------------------------------|------------------------------------|---|
| POOL (161052) | 0.00000 | 0.00 | 0.00 | 0 |
| DEAL TOTALS | 0.00000 | 0.00 | 0.00 | 0 |

Notes:
 The servicer may in its reasonable discretion make advances to pay off a first lien mortgage so that upon the servicer's foreclosure of the second mortgage, the property will be acquired free and clear of the first lien. When the sale of the acquired property is completed, such advances will be reimbursed from the sales proceeds.

There are no outstanding release agreements with respect to Unsecured Loans.

For each Group, if applicable, and at the Deal Level, there were 0 increases in Credit Limits for a total amount of 0.00.

GMACM
HOME EQUITY LOAN TRUST 2006-HE1
OCWEN LOAN SERVICING, LLC - MASTER SERVICER
STATEMENT TO CERTIFICATEHOLDERS

DISTRIBUTION SUMMARY

| CLASS | CUSIP | ORIGINAL FACE VALUE | PRINCIPAL BALANCE BEFORE DISTRIBUTION | CURRENT PASS-THROUGH RATE | PRINCIPAL DISTRIBUTION | INTEREST DISTRIBUTION | TOTAL DISTRIBUTION | *DEFERRED INTEREST | PRINCIPAL LOSS | ADDITIONAL BALANCE | REMAINING PRINCIPAL BALANCE |
|-------|-----------|------------------------|---|---------------------------------|---------------------------|--------------------------|-----------------------|-----------------------|-------------------|-----------------------|-----------------------------------|
| A-1 | 361856ER4 | 1274,156,000.00 | 490,669,373.01 | 0.41420 % | 5,992,858.69 | 174,796.63 | 6,167,655.32 | 0.00 | 377,539.91 | 0.00 | 484,298,974.41 |
| CERTS | | 0.00 | 0.00 | 0.00000 % | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | 1,274,156,000.00 | 490,669,373.01 | | 5,992,858.69 | 174,796.63 | 6,167,655.32 | 0.00 | 377,539.91 | 0.00 | 484,298,974.41 |

DISTRIBUTION FACTOR SUMMARY
AMOUNTS PER \$25,000 UNIT

| CLASS | PRINCIPAL BALANCE BEFORE DISTRIBUTION | PRINCIPAL DISTRIBUTION | INTEREST DISTRIBUTION | ADDITIONAL BALANCE | TOTAL DISTRIBUTION | DEFERRED INTEREST | PRINCIPAL BALANCE AFTER DISTRIBUTION | * DEFERRED INTEREST - INCLUDES NON-CASH ALLOCATIONS | |
|-------|---|---------------------------|--------------------------|-----------------------|-----------------------|----------------------|--|---|---------------|
| A-1 | 9,627.341020 | 117.584870 | 3.429655 | 0.000000 | 121.014525 | 0.000000 | 9,502.348504 | DETERMINATION DATE | 18-April-2013 |
| | | | | | | | | PAYMENT DATE | 25-April-2013 |

OCWEN LOAN SERVICING, LLC
2255 NORTH ONTARIO STREET, SUITE 400
BURBANK, CA 91504-2130
(818) 260-1441
www.gmacrfc.com/investors/

The Percentage Interests for the Notes are as follows:
A-1 100.00 %

The percentage of the Remaining Principal Balance over the Original Face Values are as follows:
A-1 38.009394 % CERTS 0.000000 %

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 OCWEN LOAN SERVICING, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

INTEREST DISTRIBUTION SUMMARY

| CLASS | RECORD DATE | ACCRUAL DATES | INTEREST ACCRUAL METHODOLOGY | ACCRUED CERTIFICATE INTEREST | PREPAYMENT INTEREST SHORTFALL ALLOCATED | SERVICEMEMBERS CIVIL RELIEF ACT SHORTFALL ALLOCATED | PRIOR PERIOD SHORTFALLS REPAID | CERTIFICATE INTEREST DISTRIBUTION AMOUNT |
|-------------|-------------|-----------------------|------------------------------|------------------------------|---|---|--------------------------------|--|
| A-1 | 04/24/2013 | 03/25/2013-04/24/2013 | Actual/360 | 175,008.14 | 0.00 | 211.51 | 0.00 | 174,796.63 |
| CERTS | 03/29/2013 | 03/01/2013-03/31/2013 | 30/360 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | | | | 175,008.14 | 0.00 | 211.51 | 0.00 | 174,796.63 |

PREPAYMENT INTEREST SHORTFALL AMOUNTS

BASIS RISK/NET WAC SHORTFALL AMOUNTS

| CLASS | PREPAYMENT INTEREST SHORTFALL AMOUNTS | | | | | BASIS RISK/NET WAC SHORTFALL AMOUNTS | | | | |
|-------------|---------------------------------------|---------------------|-------------------------------|------------|------------------|--------------------------------------|---------------------|-------------------------------|------------|------------------|
| | CURRENT PERIOD | PRIOR PERIOD UNPAID | PRIOR UNPAID ACCRUED INTEREST | TOTAL PAID | REMAINING UNPAID | CURRENT PERIOD | PRIOR PERIOD UNPAID | PRIOR UNPAID ACCRUED INTEREST | TOTAL PAID | REMAINING UNPAID |
| A-1 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | | | | | | | | | | |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

INDEX VALUE USED FOR THE CURRENT DISTRIBUTION : LIBOR - 1 MONTH 0.20420

For each Class of Certificates, the aggregate Interest Distribution Amount remaining unpaid is 0.00

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 OCWEN LOAN SERVICING, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

COLLATERAL SUMMARY

| POOL/GROUP | MASTER SERVICER FEE AMOUNT | SUBSERVICER FEE AMOUNT | WEIGHTED AVERAGE GROSS RATE | WEIGHTED AVERAGE NET RATE | WEIGHTED AVERAGE REMAINING AMORTIZATION TERM | WEIGHTED AVERAGE MONTHS TO MATURITY | WEIGHTED AVERAGE REMAINING DRAW MONTHS | PERCENTAGE OF DELINQUENT LOANS | ADDITIONAL DRAW AMOUNTS |
|--------------|----------------------------|------------------------|-----------------------------|---------------------------|--|-------------------------------------|--|--------------------------------|-------------------------|
| POOL -161052 | 0.00 | 221,766.27 | 4.44841003 % | 3.83820997 % | 196.57 | 125.73 | 40.94 | 4.9805196 % | 0.00 |
| DEAL TOTALS | 0.00 | 221,766.27 | | | | | | 4.9805196 % | 0.00 |

| POOL/GROUP | BEGINNING OF PERIOD COUNT | AMOUNT | SCHEDULED PRINCIPAL COUNT | AMOUNT | CURTAILMENTS COUNT | AMOUNT | PAYOFFS COUNT | AMOUNT | MATURED LOANS COUNT | AMOUNT |
|---------------|---------------------------|----------------|---------------------------|------------|--------------------|--------------|---------------|--------------|---------------------|--------|
| POOL (161052) | 11,877 | 534,303,948.34 | N/A | 567,735.73 | N/A | 2,098,055.96 | 120 | 2,496,726.35 | 0 | N/A |
| DEAL TOTALS | 11,877 | 534,303,948.34 | N/A | 567,735.73 | N/A | 2,098,055.96 | 120 | 2,496,726.35 | 0 | N/A |

| POOL/GROUP | REPURCHASES COUNT | AMOUNT | LIQUIDATIONS COUNT | AMOUNT | LOSSES COUNT | AMOUNT | DRAWN COUNT | AMOUNT | END OF PERIOD COUNT | AMOUNT |
|---------------|-------------------|--------|--------------------|--------------|--------------|------------|-------------|--------|---------------------|----------------|
| POOL (161052) | 0 | 0.00 | 41 | 2,001,370.60 | N/A | -26,906.68 | N/A | 0.00 | 11,716 | 527,167,966.38 |
| DEAL TOTALS | 0 | 0.00 | 41 | 2,001,370.60 | N/A | -26,906.68 | N/A | 0.00 | 11,716 | 527,167,966.38 |

GMACM Recovery Fee for the Current Period is 51,170.68

Total Curtailments for the deal are 2,098,055.96

The Loan Count at the Beginning of the preceding Collection Period was 11,995

POOL -161052 Net WAC Rate: 3.718210

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 OCWEN LOAN SERVICING, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

DELINQUENCY SUMMARY

| CURRENT | | | DELINQUENCY | | | | | | | | | |
|---------------|--------|----------------|-------------|--------------|------------|--------------|-------------|--------------|--------------|--------------|--------------|--------------|
| | | | 30-59 DAYS | | 60-89 DAYS | | 90-119 DAYS | | 120-149 DAYS | | 150-179 DAYS | |
| POOL/GROUP | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 11,221 | 500,912,262.39 | 196 | 9,218,683.52 | 87 | 5,039,701.29 | 50 | 2,603,611.28 | 41 | 2,111,815.36 | 25 | 1,453,152.65 |
| DEAL TOTALS | 11,221 | 500,912,262.39 | 196 | 9,218,683.52 | 87 | 5,039,701.29 | 50 | 2,603,611.28 | 41 | 2,111,815.36 | 25 | 1,453,152.65 |

| 180+ DAYS | | | FORECLOSURE | | REO LOANS | | PAID OFF | | REPURCHASED | | LIQUIDATED | |
|---------------|-------|--------------|-------------|--------------|-----------|--------|----------|--------------|-------------|--------|------------|--------------|
| POOL/GROUP | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 77 | 4,238,106.93 | 19 | 1,590,632.96 | 0 | 0.00 | 120 | 2,496,726.35 | 0 | 0.00 | 41 | 2,001,370.60 |
| DEAL TOTALS | 77 | 4,238,106.93 | 19 | 1,590,632.96 | 0 | 0.00 | 120 | 2,496,726.35 | 0 | 0.00 | 41 | 2,001,370.60 |

Delinquency information appearing on this statement has been derived using the OTS method.

MODIFICATION SUMMARY

| CAPITALIZATION WORKOUTS | | | | | | | | | OTHER MODIFICATIONS | | | |
|-------------------------|-------|--------------------|---------------|--------------------|-------|--------------------|---------------|-------|---------------------|-------|---------------|--|
| CURRENT PERIOD | | | CALENDAR YEAR | | | CUMULATIVE | | | CURRENT PERIOD | | CUMULATIVE | |
| POOL/GROUP | COUNT | CAPITALIZED AMOUNT | COUNT | CAPITALIZED AMOUNT | COUNT | CAPITALIZED AMOUNT | % OF ORIG BAL | COUNT | BALANCE | COUNT | BALANCE | |
| POOL (161052) | 2 | 637.44 | 4 | 1,333.71 | 120 | 104,319.04 | 0.010851% | 511 | 21,751,508.00 | 529 | 17,543,641.51 | |
| DEAL TOTALS | 2 | 637.44 | 4 | 1,333.71 | 120 | 104,319.04 | 0.010851% | 511 | 21,751,508.00 | 529 | 17,543,641.51 | |

Calendar Year Capitalization Workouts represent all Capitalization Workouts entered into during the current calendar year as it relates to the Collection Period

GMACM
HOME EQUITY LOAN TRUST 2006-HE1
OCWEN LOAN SERVICING, LLC - MASTER SERVICER
STATEMENT TO CERTIFICATEHOLDERS

COLLECTIONS SUMMARY

| | POOL (161052) | DEAL TOTALS |
|--------------------------------------|---------------|--------------|
| (1) INTEREST COLLECTIONS | 1,745,702.23 | 1,745,702.23 |
| (1a) LESS EXCLUDED INTEREST | 101,075.54 | 101,075.54 |
| (1b) =INCLUDED INTEREST COLLECTIONS | 1,644,626.69 | 1,644,626.69 |
| (2) PRINCIPAL COLLECTIONS | 5,200,769.21 | 5,200,769.21 |
| (2a) LESS EXCLUDED PRINCIPAL | 628,673.64 | 628,673.64 |
| (2b) =INCLUDED PRINCIPAL COLLECTIONS | 4,572,095.57 | 4,572,095.57 |
| (3) ADDITIONAL BALANCE | 0.00 | 0.00 |
| (4) NET PRINCIPAL COLLECTIONS | 4,572,095.57 | 4,572,095.57 |
| (5) ADJUSTMENT AMOUNT | 0.00 | 0.00 |
| (6) INSURED PAYMENT AMOUNT | 0.00 | 0.00 |
| (7) TOTAL COLLECTIONS AMOUNT | 6,216,722.26 | 6,216,722.26 |

ALLOCATION OF PAYMENTS

| | POOL (161052) | DEAL TOTALS |
|--|---------------|--------------|
| (1) TOTAL COLLECTIONS | 6,216,722.26 | 6,216,722.26 |
| (2) INTEREST DISTRIBUTION AMOUNT | 174,796.63 | 174,796.63 |
| (3) PRINCIPAL COLLECTION DISTRIBUTION AMOUNT | 4,571,458.13 | 4,571,458.13 |
| (4) LIQUIDATION LOSS DISTRIBUTION AMOUNT | 1,421,400.56 | 1,421,400.56 |
| (5) CREDIT ENHANCEMENT PREMIUM AMOUNT | 49,066.94 | 49,066.94 |
| (6) CREDIT ENHANCEMENT REIMBURSEMENT AMOUNT | 0.00 | 0.00 |
| (7) OVERCOLLATERALIZATION INCREASE AMOUNT | 0.00 | 0.00 |
| (8) CREDIT ENHANCEMENT - OTHER AMOUNTS OWED | 0.00 | 0.00 |
| (9) PREPAYMENT INTEREST SHORTFALL | 0.00 | 0.00 |
| (10) BASIS RISK/NET WAC SHORTFALL | 0.00 | 0.00 |
| (11) SERVICEMEMBERS CIVIL RELIEF ACT SHORTFALL | 0.00 | 0.00 |
| (12) REMAINING AMOUNT TO SB CERTIFICATES | 0.00 | 0.00 |

PREPAYMENT FEE SUMMARY

| | POOL (161052) | DEAL TOTALS |
|--|---------------|-------------|
| (1) PREPAYMENT FEE COLLECTED | 0.00 | 0.00 |
| (2) PREPAYMENT FEE PAID TO SB CERTIFICATES | 0.00 | 0.00 |

For each Group, if applicable, and at the Deal level, the Substitution Adjustment Amounts for the Collection Period are 0.00.

Excess Spread is 1,421,400.56

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 OCWEN LOAN SERVICING, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

LIQUIDATION LOSS SUMMARY

| CURRENT PERIOD REALIZED LOSSES | | DEEMED LIQUIDATIONS | CHARGE-OFFS | BANKRUPTCY | TOTAL LIQUIDATIONS |
|--------------------------------|--|---------------------|----------------|------------|--------------------|
| POOL (161052) | (1) LOSS COUNT | 0 | 41 | 0 | 41 |
| | (2) BEGINNING AGGREGATE ACTUAL BALANCE | 0.00 | 2,001,370.60 | 0.00 | 2,001,370.60 |
| | (3) REALIZED LOSS AMOUNT | 0.00 | 1,963,119.43 | 0.00 | 1,963,119.43 |
| DEAL TOTAL | (1) LOSS COUNT | 0 | 41 | 0 | 41 |
| | (2) BEGINNING AGGREGATE ACTUAL BALANCE | 0.00 | 2,001,370.60 | 0.00 | 2,001,370.60 |
| | (3) REALIZED LOSS AMOUNT | 0.00 | 1,963,119.43 | 0.00 | 1,963,119.43 |
| CUMULATIVE REALIZED LOSSES | | DEEMED LIQUIDATIONS | CHARGE-OFFS | BANKRUPTCY | TOTAL LIQUIDATIONS |
| POOL (161052) | (1) LOSS COUNT | 0 | 2,743 | 0 | 2,743 |
| | (2) TOTAL REALIZED LOSS | 0.00 | 315,732,221.82 | 0.00 | 315,732,221.82 |
| DEAL TOTAL | (1) LOSS COUNT | 0 | 2,743 | 0 | 2,743 |
| | (2) TOTAL REALIZED LOSS | 0.00 | 315,732,221.82 | 0.00 | 315,732,221.82 |
| SUBSEQUENT RECOVERIES | | CURRENT PERIOD | CUMULATIVE | | |
| POOL (161052) | (1) SUBSEQUENT RECOVERIES COUNT | 82 | 1,755 | | |
| | (2) SUBSEQUENT PRINCIPAL RECOVERIES | 105,695.94 | 10,923,031.41 | | |
| | (3) NET LOSS | 1,857,423.49 | 304,809,190.41 | | |
| | (4) NET LOSS % | 0.193203 % | 31.705215 % | | |
| DEAL TOTAL | (1) SUBSEQUENT RECOVERIES COUNT | 82 | 1,755 | | |
| | (2) SUBSEQUENT PRINCIPAL RECOVERIES | 105,695.94 | 10,923,031.41 | | |
| | (3) NET LOSS | 1,857,423.49 | 304,809,190.41 | | |
| | (4) NET LOSS % | 0.193203 % | 31.705215 % | | |

The Cumulative Total Realized Loss Percentages are as follows:
 POOL (161052) 32.841391 %
 DEAL TOTAL 32.841391 %

There were 0.00 losses caused by or resulting from an Extraordinary Event in the Collection Period, 0.00 total cumulatively.

The Cumulative Loan Count for Subsequent Recoveries and Realized Losses begins with the January 2010 Distribution.

GMAC
 HOME EQUITY LOAN TRUST 2006-HE1
 OCWEN LOAN SERVICING, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

PERFORMANCE TRIGGER SUMMARY

| POOL/GROUP | TRIGGER TEST NAME | TRIGGER TEST DESCRIPTION | TRIGGER TEST RESULT |
|---------------|----------------------------|--|----------------------------|
| POOL (161052) | Stepdown Date - Clause (x) | Payment Date \geq 10/25/2008 | Pass |
| POOL (161052) | Stepdown Date - Clause (y) | Pool Balance $<$ 50% of Cut-Off Balance | Pass |
| POOL (161052) | Stepdown Date | Later to occur of Clause (x) and Clause (y) | Stepdown Date has occurred |
| POOL (161052) | Trigger Event (i) | Agg. Liq. Loss Amt $>$ 1.50% plus 1/6 of 0.50% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (ii) | Agg. Liq. Loss Amt $>$ 2.00% plus 1/12 of 0.60% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (iii) | Agg. Liq. Loss Amt $>$ 2.60% plus 1/12 of 1.00% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (iv) | Agg. Liq. Loss Amt $>$ 3.60% * Cut-off Date Balance | Trigger in effect |
| POOL (161052) | Trigger Event (v) | Rolling Three Month Delinquency Percentage \geq 3.50% | Trigger not in effect |
| POOL (161052) | Trigger Event (vi) | Excess Spread $<$ 2.00% | Trigger in effect |

GMACM
HOME EQUITY LOAN TRUST 2006-HE1
OCWEN LOAN SERVICING, LLC - MASTER SERVICER
STATEMENT TO CERTIFICATEHOLDERS

OVERCOLLATERALIZATION SUMMARY

| | PRIOR REQUIRED OVERCOLLATERALIZATION AMOUNT | BEGINNING OVERCOLLATERALIZATION/ UNDERCOLLATERALIZATION AMOUNT | OVERCOLLATERALIZATION INCREASE AMOUNT | OVERCOLLATERALIZATION REDUCTION AMOUNT | ENDING OVERCOLLATERALIZATION/ UNDERCOLLATERALIZATION AMOUNT | CURRENT REQUIRED OVERCOLLATERALIZATION AMOUNT |
|------------------|---|---|---|--|--|---|
| GROUP I (161052) | 34,609,861.35 | -407,682.18 | 0.00 | 0.00 | -424,982.18 | 34,609,861.35 |
| DEAL TOTALS | 34,609,861.35 | -407,682.18 | 0.00 | 0.00 | -424,982.18 | 34,609,861.35 |

CREDIT ENHANCEMENT SUMMARY

| POOL/GROUP | CREDIT ENHANCER | PREVIOUS UNREIMBURSED CREDIT PREMIUM | INTEREST ON PREVIOUS UNREIMBURSED PREMIUM | CURRENT MONTH ENHANCEMENT PREMIUM DUE | CREDIT ENHANCEMENT PREMIUM AMOUNT PAID | CREDIT ENHANCEMENT UNREIMBURSED PREMIUM | CREDIT ENHANCEMENT DRAW AMOUNT | CREDIT ENHANCEMENT REIMBURSEMENT AMOUNT | CREDIT ENHANCEMENT UNREIMBURSED AMOUNT |
|---------------|----------------------------------|---|--|--|---|--|---|--|---|
| POOL (161052) | Financial Guaranty Insurance Com | 0.00 | 0.00 | 49,066.94 | 49,066.94 | 0.00 | 0.00 | 0.00 | 37,034,346.64 |
| DEAL TOTALS | | 0.00 | 0.00 | 49,066.94 | 49,066.94 | 0.00 | 0.00 | 0.00 | 37,034,346.64 |

EXCLUDED AMOUNTS SUMMARY

| POOL/GROUP | BEGINNING EXCLUDED AMOUNT | PRINCIPAL DRAWS | EXCLUDED PRINCIPAL PAYMENT | EXCLUDED LOSS AMOUNT | ENDING EXCLUDED AMOUNT |
|---------------|---------------------------------|--------------------|----------------------------------|----------------------------|------------------------------|
| POOL (161052) | 44,042,257.51 | 0.00 | 628,673.64 | 119,609.72 | 43,293,974.15 |
| DEAL TOTALS | 44,042,257.51 | 0.00 | 628,673.64 | 119,609.72 | 43,293,974.15 |

Per the deal documents, an insurance payment claim to Financial Guaranty Insurance Company has been submitted in the amount of 377,539.91

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 OCWEN LOAN SERVICING, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

REPURCHASE SUMMARY

| POOL/GROUP | BREACH OF REPS AND WARRANTIES | | OPTIONAL REPURCHASE OF DEFAULTED LOANS | | SELLER SERVICER REPURCHASES | | TOTAL | |
|---------------|-------------------------------|--------|--|--------|-----------------------------|--------|-------|--------|
| | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| DEAL TOTALS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |

MISCELLANEOUS INFORMATION SUMMARY

| | CURRENT PERIOD SERVICE MEMBERS CIVIL RELIEF ACT INTEREST SHORTFALL | CURRENT PERIOD LOAN MODIFICATION RATE REDUCTION INTEREST SHORTFALL | CURRENT YEAR LIEN RELEASE LOAN COUNT | CURRENT YEAR LIEN RELEASE LOAN AMOUNT | CUMULATIVE LIEN RELEASE LOAN COUNT | CUMULATIVE LIEN RELEASE LOAN AMOUNT |
|---------------|--|--|--------------------------------------|---------------------------------------|------------------------------------|-------------------------------------|
| POOL (161052) | 211.51 | 80,334.83 | 0 | 0.00 | 4 | 559,266.99 |
| DEAL TOTALS | 211.51 | 80,334.83 | 0 | 0.00 | 4 | 559,266.99 |

| | LIEN RELEASE OUTSTANDING PRINCIPAL AMOUNT AS A PERCENTAGE OF POOL BALANCE | CURRENT PERIOD ADVANCES OUTSTANDING | CURRENT PERIOD ADVANCES REIMBURSED | |
|---------------|---|-------------------------------------|------------------------------------|------|
| POOL (161052) | 0.11548 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | 0.11548 | 0.00 | 0.00 | 0.00 |

Notes:
 The servicer may in its reasonable discretion make advances to pay off a first lien mortgage so that upon the servicer's foreclosure of the second mortgage, the property will be acquired free and clear of the first lien. When the sale of the acquired property is completed, such advances will be reimbursed from the sales proceeds.

There are no outstanding release agreements with respect to Unsecured Loans.

For each Group, if applicable, and at the Deal Level, there were 0 increases in Credit Limits for a total amount of 0.00.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 OCWEN LOAN SERVICING, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

DISTRIBUTION SUMMARY

| CLASS | CUSIP | ORIGINAL FACE VALUE | PRINCIPAL BALANCE BEFORE DISTRIBUTION | CURRENT PASS-THROUGH RATE | PRINCIPAL DISTRIBUTION | INTEREST DISTRIBUTION | TOTAL DISTRIBUTION | *DEFERRED INTEREST | PRINCIPAL LOSS | ADDITIONAL BALANCE | REMAINING PRINCIPAL BALANCE |
|-------|-----------|------------------------|---|---------------------------------|---------------------------|--------------------------|-----------------------|-----------------------|-------------------|-----------------------|-----------------------------------|
| A-1 | 361856ER4 | 1274,156,000.00 | 484,298,974.41 | 0.41020 % | 6,347,213.00 | 181,900.54 | 6,529,113.54 | 0.00 | 0.00 | 0.00 | 477,951,761.41 |
| CERTS | | 0.00 | 0.00 | 0.00000 % | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | 1,274,156,000.00 | 484,298,974.41 | | 6,347,213.00 | 181,900.54 | 6,529,113.54 | 0.00 | 0.00 | 0.00 | 477,951,761.41 |

DISTRIBUTION FACTOR SUMMARY
 AMOUNTS PER \$25,000 UNIT

| CLASS | PRINCIPAL BALANCE BEFORE DISTRIBUTION | PRINCIPAL DISTRIBUTION | INTEREST DISTRIBUTION | ADDITIONAL BALANCE | TOTAL DISTRIBUTION | DEFERRED INTEREST | PRINCIPAL BALANCE AFTER DISTRIBUTION |
|-------|---|---------------------------|--------------------------|-----------------------|-----------------------|----------------------|--|
| A-1 | 9,502.348504 | 124.537596 | 3.569040 | 0.000000 | 128.106636 | 0.000000 | 9,377.810908 |

* DEFERRED INTEREST - INCLUDES NON-CASH ALLOCATIONS

DETERMINATION DATE 20-May-2013
 PAYMENT DATE 28-May-2013

OCWEN LOAN SERVICING, LLC
 2255 NORTH ONTARIO STREET, SUITE 400
 BURBANK, CA 91504-2130
 (818) 260-1441
www.gmacrfc.com/investors/

The Percentage Interests for the Notes are as follows:

A-1 100.00 %

The percentage of the Remaining Principal Balance over the Original Face Values are as follows:

A-1 37.511244 % CERTS 0.000000 %

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 OCWEN LOAN SERVICING, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

INTEREST DISTRIBUTION SUMMARY

| CLASS | RECORD DATE | ACCRUAL DATES | INTEREST ACCRUAL METHODOLOGY | ACCRUED CERTIFICATE INTEREST | PREPAYMENT INTEREST SHORTFALL ALLOCATED | SERVICEMEMBERS CIVIL RELIEF ACT SHORTFALL ALLOCATED | PRIOR PERIOD SHORTFALLS REPAID | CERTIFICATE INTEREST DISTRIBUTION AMOUNT |
|-------------|-------------|-----------------------|------------------------------|------------------------------|---|---|--------------------------------|--|
| A-1 | 05/24/2013 | 04/25/2013-05/27/2013 | Actual/360 | 182,104.49 | 0.00 | 203.95 | 0.00 | 181,900.54 |
| CERTS | 04/30/2013 | 04/01/2013-04/30/2013 | 30/360 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | | | | 182,104.49 | 0.00 | 203.95 | 0.00 | 181,900.54 |

PREPAYMENT INTEREST SHORTFALL AMOUNTS

BASIS RISK/NET WAC SHORTFALL AMOUNTS

| CLASS | PREPAYMENT INTEREST SHORTFALL AMOUNTS | | | | | BASIS RISK/NET WAC SHORTFALL AMOUNTS | | | | |
|-------------|---------------------------------------|---------------------|-------------------------------|------------|------------------|--------------------------------------|---------------------|-------------------------------|------------|------------------|
| | CURRENT PERIOD | PRIOR PERIOD UNPAID | PRIOR UNPAID ACCRUED INTEREST | TOTAL PAID | REMAINING UNPAID | CURRENT PERIOD | PRIOR PERIOD UNPAID | PRIOR UNPAID ACCRUED INTEREST | TOTAL PAID | REMAINING UNPAID |
| A-1 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | | | | | | | | | | |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

INDEX VALUE USED FOR THE CURRENT DISTRIBUTION : LIBOR - 1 MONTH 0.20020

For each Class of Certificates, the aggregate Interest Distribution Amount remaining unpaid is 0.00

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 OCWEN LOAN SERVICING, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

COLLATERAL SUMMARY

| POOL/GROUP | MASTER SERVICER FEE AMOUNT | SUBSERVICER FEE AMOUNT | WEIGHTED AVERAGE GROSS RATE | WEIGHTED AVERAGE NET RATE | WEIGHTED AVERAGE REMAINING AMORTIZATION TERM | WEIGHTED AVERAGE MONTHS TO MATURITY | WEIGHTED AVERAGE REMAINING DRAW MONTHS | PERCENTAGE OF DELINQUENT LOANS | ADDITIONAL DRAW AMOUNTS |
|--------------|----------------------------|------------------------|-----------------------------|---------------------------|--|-------------------------------------|--|--------------------------------|-------------------------|
| POOL -161052 | 0.00 | 219,018.62 | 4.44426060 % | 3.83401893 % | 195.66 | 124.76 | 39.96 | 5.0307391 % | 0.00 |
| DEAL TOTALS | 0.00 | 219,018.62 | | | | | | 5.0307391 % | 0.00 |

| POOL/GROUP | BEGINNING OF PERIOD COUNT | PERIOD AMOUNT | SCHEDULED PRINCIPAL COUNT | PRINCIPAL AMOUNT | CURTAILMENTS COUNT | AMOUNT | PAYOFFS COUNT | AMOUNT | MATURED LOANS COUNT | AMOUNT |
|---------------|---------------------------|----------------|---------------------------|------------------|--------------------|--------------|---------------|--------------|---------------------|--------|
| POOL (161052) | 11,716 | 527,167,966.38 | N/A | 557,763.05 | N/A | 2,256,834.44 | 126 | 2,757,750.88 | 0 | N/A |
| DEAL TOTALS | 11,716 | 527,167,966.38 | N/A | 557,763.05 | N/A | 2,256,834.44 | 126 | 2,757,750.88 | 0 | N/A |

| POOL/GROUP | REPURCHASES COUNT | AMOUNT | LIQUIDATIONS COUNT | AMOUNT | LOSSES COUNT | AMOUNT | DRAW COUNT | AMOUNT | END OF PERIOD COUNT | AMOUNT |
|---------------|-------------------|--------|--------------------|--------------|--------------|-----------|------------|--------|---------------------|----------------|
| POOL (161052) | 0 | 0.00 | 32 | 1,505,547.79 | N/A | 10,536.71 | N/A | 0.00 | 11,558 | 520,079,533.51 |
| DEAL TOTALS | 0 | 0.00 | 32 | 1,505,547.79 | N/A | 10,536.71 | N/A | 0.00 | 11,558 | 520,079,533.51 |

GMACM Recovery Fee for the Current Period is 31,087.88

Total Curtailments for the deal are 2,256,834.44

The Loan Count at the Beginning of the preceding Collection Period was 11,877

POOL -161052 Net WAC Rate: 3.714019

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 OCWEN LOAN SERVICING, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

DELINQUENCY SUMMARY

| CURRENT | | | DELINQUENCY | | | | | | | | | |
|---------------|--------|----------------|-------------|--------------|------------|--------------|-------------|--------------|--------------|--------------|--------------|--------------|
| | | | 30-59 DAYS | | 60-89 DAYS | | 90-119 DAYS | | 120-149 DAYS | | 150-179 DAYS | |
| POOL/GROUP | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 11,078 | 493,915,689.04 | 193 | 9,545,385.94 | 84 | 4,148,796.91 | 51 | 3,216,035.56 | 36 | 2,053,666.00 | 25 | 1,318,722.73 |
| DEAL TOTALS | 11,078 | 493,915,689.04 | 193 | 9,545,385.94 | 84 | 4,148,796.91 | 51 | 3,216,035.56 | 36 | 2,053,666.00 | 25 | 1,318,722.73 |

| 180+ DAYS | | | FORECLOSURE | | REO LOANS | | PAID OFF | | REPURCHASED | | LIQUIDATED | |
|---------------|-------|--------------|-------------|--------------|-----------|--------|----------|--------------|-------------|--------|------------|--------------|
| POOL/GROUP | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 74 | 4,336,930.79 | 17 | 1,544,306.54 | 0 | 0.00 | 126 | 2,757,750.88 | 0 | 0.00 | 32 | 1,505,547.79 |
| DEAL TOTALS | 74 | 4,336,930.79 | 17 | 1,544,306.54 | 0 | 0.00 | 126 | 2,757,750.88 | 0 | 0.00 | 32 | 1,505,547.79 |

Delinquency information appearing on this statement has been derived using the OTS method.

MODIFICATION SUMMARY

| CAPITALIZATION WORKOUTS | | | | | | | | | OTHER MODIFICATIONS | | | |
|-------------------------|-------|--------------------|---------------|--------------------|-------|--------------------|---------------|-------|---------------------|-------|---------------|--|
| CURRENT PERIOD | | | CALENDAR YEAR | | | CUMULATIVE | | | CURRENT PERIOD | | CUMULATIVE | |
| POOL/GROUP | COUNT | CAPITALIZED AMOUNT | COUNT | CAPITALIZED AMOUNT | COUNT | CAPITALIZED AMOUNT | % OF ORIG BAL | COUNT | BALANCE | COUNT | BALANCE | |
| POOL (161052) | 2 | 411.11 | 6 | 1,744.82 | 122 | 104,730.15 | 0.010894% | 508 | 21,696,135.48 | 532 | 17,502,060.60 | |
| DEAL TOTALS | 2 | 411.11 | 6 | 1,744.82 | 122 | 104,730.15 | 0.010894% | 508 | 21,696,135.48 | 532 | 17,502,060.60 | |

Calendar Year Capitalization Workouts represent all Capitalization Workouts entered into during the current calendar year as it relates to the Collection Period

GMACM
HOME EQUITY LOAN TRUST 2006-HE1
OCWEN LOAN SERVICING, LLC - MASTER SERVICER
STATEMENT TO CERTIFICATEHOLDERS

COLLECTIONS SUMMARY

| | POOL (161052) | DEAL TOTALS |
|--------------------------------------|---------------|--------------|
| (1) INTEREST COLLECTIONS | 1,768,756.56 | 1,768,756.56 |
| (1a) LESS EXCLUDED INTEREST | 108,400.61 | 108,400.61 |
| (1b) =INCLUDED INTEREST COLLECTIONS | 1,660,355.95 | 1,660,355.95 |
| (2) PRINCIPAL COLLECTIONS | 5,632,573.41 | 5,632,573.41 |
| (2a) LESS EXCLUDED PRINCIPAL | 715,346.26 | 715,346.26 |
| (2b) =INCLUDED PRINCIPAL COLLECTIONS | 4,917,227.15 | 4,917,227.15 |
| (3) ADDITIONAL BALANCE | 0.00 | 0.00 |
| (4) NET PRINCIPAL COLLECTIONS | 4,917,227.15 | 4,917,227.15 |
| (5) ADJUSTMENT AMOUNT | 0.00 | 0.00 |
| (6) INSURED PAYMENT AMOUNT | 0.00 | 0.00 |
| (7) TOTAL COLLECTIONS AMOUNT | 6,577,583.10 | 6,577,583.10 |

ALLOCATION OF PAYMENTS

| | POOL (161052) | DEAL TOTALS |
|--|---------------|--------------|
| (1) TOTAL COLLECTIONS | 6,577,543.44 | 6,577,543.44 |
| (2) INTEREST DISTRIBUTION AMOUNT | 181,900.54 | 181,900.54 |
| (3) PRINCIPAL COLLECTION DISTRIBUTION AMOUNT | 4,916,816.04 | 4,916,816.04 |
| (4) LIQUIDATION LOSS DISTRIBUTION AMOUNT | 1,384,255.07 | 1,384,255.07 |
| (5) CREDIT ENHANCEMENT PREMIUM AMOUNT | 48,429.90 | 48,429.90 |
| (6) CREDIT ENHANCEMENT REIMBURSEMENT AMOUNT | 0.00 | 0.00 |
| (7) OVERCOLLATERALIZATION INCREASE AMOUNT | 46,141.89 | 46,141.89 |
| (8) CREDIT ENHANCEMENT - OTHER AMOUNTS OWED | 0.00 | 0.00 |
| (9) PREPAYMENT INTEREST SHORTFALL | 0.00 | 0.00 |
| (10) BASIS RISK/NET WAC SHORTFALL | 0.00 | 0.00 |
| (11) SERVICEMEMBERS CIVIL RELIEF ACT SHORTFALL | 0.00 | 0.00 |
| (12) REMAINING AMOUNT TO SB CERTIFICATES | 0.00 | 0.00 |

PREPAYMENT FEE SUMMARY

| | POOL (161052) | DEAL TOTALS |
|--|---------------|-------------|
| (1) PREPAYMENT FEE COLLECTED | 0.00 | 0.00 |
| (2) PREPAYMENT FEE PAID TO SB CERTIFICATES | 0.00 | 0.00 |

For each Group, if applicable, and at the Deal level, the Substitution Adjustment Amounts for the Collection Period are 0.00.

Excess Spread is 1,430,396.96

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 OCWEN LOAN SERVICING, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

| LIQUIDATION LOSS SUMMARY | | | | | |
|--------------------------------|--|---------------------|----------------|------------|--------------------|
| CURRENT PERIOD REALIZED LOSSES | | DEEMED LIQUIDATIONS | CHARGE-OFFS | BANKRUPTCY | TOTAL LIQUIDATIONS |
| POOL (161052) | (1) LOSS COUNT | 0 | 32 | 0 | 32 |
| | (2) BEGINNING AGGREGATE ACTUAL BALANCE | 0.00 | 1,505,547.79 | 0.00 | 1,505,547.79 |
| | (3) REALIZED LOSS AMOUNT | 0.00 | 1,445,322.75 | 0.00 | 1,445,322.75 |
| DEAL TOTAL | (1) LOSS COUNT | 0 | 32 | 0 | 32 |
| | (2) BEGINNING AGGREGATE ACTUAL BALANCE | 0.00 | 1,505,547.79 | 0.00 | 1,505,547.79 |
| | (3) REALIZED LOSS AMOUNT | 0.00 | 1,445,322.75 | 0.00 | 1,445,322.75 |
| CUMULATIVE REALIZED LOSSES | | DEEMED LIQUIDATIONS | CHARGE-OFFS | BANKRUPTCY | TOTAL LIQUIDATIONS |
| POOL (161052) | (1) LOSS COUNT | 0 | 2,775 | 0 | 2,775 |
| | (2) TOTAL REALIZED LOSS | 0.00 | 317,177,544.57 | 0.00 | 317,177,544.57 |
| DEAL TOTAL | (1) LOSS COUNT | 0 | 2,775 | 0 | 2,775 |
| | (2) TOTAL REALIZED LOSS | 0.00 | 317,177,544.57 | 0.00 | 317,177,544.57 |
| SUBSEQUENT RECOVERIES | | CURRENT PERIOD | CUMULATIVE | | |
| POOL (161052) | (1) SUBSEQUENT RECOVERIES COUNT | 74 | 1,768 | | |
| | (2) SUBSEQUENT PRINCIPAL RECOVERIES | 57,698.38 | 10,980,546.48 | | |
| | (3) NET LOSS | 1,387,624.37 | 306,196,998.09 | | |
| | (4) NET LOSS % | 0.144336 % | 31.849570 % | | |
| DEAL TOTAL | (1) SUBSEQUENT RECOVERIES COUNT | 74 | 1,768 | | |
| | (2) SUBSEQUENT PRINCIPAL RECOVERIES | 57,698.38 | 10,980,546.48 | | |
| | (3) NET LOSS | 1,387,624.37 | 306,196,998.09 | | |
| | (4) NET LOSS % | 0.144336 % | 31.849570 % | | |

The Cumulative Total Realized Loss Percentages are as follows:
 POOL (161052) 32.991729 %
 DEAL TOTAL 32.991729 %

There were 0.00 losses caused by or resulting from an Extraordinary Event in the Collection Period, 0.00 total cumulatively.

The Cumulative Loan Count for Subsequent Recoveries and Realized Losses begins with the January 2010 Distribution.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 OCWEN LOAN SERVICING, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

PERFORMANCE TRIGGER SUMMARY

| POOL/GROUP | TRIGGER TEST NAME | TRIGGER TEST DESCRIPTION | TRIGGER TEST RESULT |
|---------------|----------------------------|--|----------------------------|
| POOL (161052) | Stepdown Date - Clause (x) | Payment Date >= 10/25/2008 | Pass |
| POOL (161052) | Stepdown Date - Clause (y) | Pool Balance < 50% of Cut-Off Balance | Pass |
| POOL (161052) | Stepdown Date | Later to occur of Clause (x) and Clause (y) | Stepdown Date has occurred |
| POOL (161052) | Trigger Event (i) | Agg. Liq. Loss Amt > 1.50% plus 1/6 of 0.50% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (ii) | Agg. Liq. Loss Amt > 2.00% plus 1/12 of 0.60% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (iii) | Agg. Liq. Loss Amt > 2.60% plus 1/12 of 1.00% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (iv) | Agg. Liq. Loss Amt > 3.60% * Cut-off Date Balance | Trigger in effect |
| POOL (161052) | Trigger Event (v) | Rolling Three Month Delinquency Percentage >= 3.50% | Trigger not in effect |
| POOL (161052) | Trigger Event (vi) | Excess Spread < 2.00% | Trigger in effect |

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 OCWEN LOAN SERVICING, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

OVERCOLLATERALIZATION SUMMARY

| | PRIOR REQUIRED OVERCOLLATERALIZATION AMOUNT | BEGINNING OVERCOLLATERALIZATION/ UNDERCOLLATERALIZATION AMOUNT | OVERCOLLATERALIZATION INCREASE AMOUNT | OVERCOLLATERALIZATION REDUCTION AMOUNT | ENDING OVERCOLLATERALIZATION/ UNDERCOLLATERALIZATION AMOUNT | CURRENT REQUIRED OVERCOLLATERALIZATION AMOUNT |
|------------------|---|---|---|--|--|---|
| GROUP I (161052) | 34,609,861.35 | -424,982.18 | 46,141.89 | 0.00 | -389,788.11 | 34,609,861.35 |
| DEAL TOTALS | 34,609,861.35 | -424,982.18 | 46,141.89 | 0.00 | -389,788.11 | 34,609,861.35 |

CREDIT ENHANCEMENT SUMMARY

| POOL/GROUP | CREDIT ENHANCER | PREVIOUS UNREIMBURSED CREDIT PREMIUM | INTEREST ON PREVIOUS UNREIMBURSED PREMIUM | CURRENT MONTH ENHANCEMENT PREMIUM DUE | CREDIT ENHANCEMENT PREMIUM AMOUNT PAID | CREDIT ENHANCEMENT UNREIMBURSED PREMIUM | CREDIT ENHANCEMENT DRAW AMOUNT | CREDIT ENHANCEMENT REIMBURSEMENT AMOUNT | CREDIT ENHANCEMENT UNREIMBURSED AMOUNT |
|---------------|----------------------------------|---|--|--|---|--|---|--|---|
| POOL (161052) | Financial Guaranty Insurance Com | 0.00 | 0.00 | 48,429.90 | 48,429.90 | 0.00 | 0.00 | 0.00 | 37,144,678.13 |
| DEAL TOTALS | | 0.00 | 0.00 | 48,429.90 | 48,429.90 | 0.00 | 0.00 | 0.00 | 37,144,678.13 |

EXCLUDED AMOUNTS SUMMARY

| POOL/GROUP | BEGINNING EXCLUDED AMOUNT | PRINCIPAL DRAWS | EXCLUDED PRINCIPAL PAYMENT | EXCLUDED LOSS AMOUNT | ENDING EXCLUDED AMOUNT |
|---------------|---------------------------------|--------------------|----------------------------------|----------------------------|------------------------------|
| POOL (161052) | 43,293,974.15 | 0.00 | 715,346.26 | 61,067.68 | 42,517,560.21 |
| DEAL TOTALS | 43,293,974.15 | 0.00 | 715,346.26 | 61,067.68 | 42,517,560.21 |

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 OCWEN LOAN SERVICING, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

REPURCHASE SUMMARY

| POOL/GROUP | BREACH OF REPS AND WARRANTIES | | OPTIONAL REPURCHASE OF DEFAULTED LOANS | | SELLER SERVICER REPURCHASES | | TOTAL | |
|---------------|-------------------------------|--------|--|--------|-----------------------------|--------|-------|--------|
| | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| DEAL TOTALS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |

MISCELLANEOUS INFORMATION SUMMARY

| | CURRENT PERIOD SERVICE MEMBERS CIVIL RELIEF ACT INTEREST SHORTFALL | CURRENT PERIOD LOAN MODIFICATION RATE REDUCTION INTEREST SHORTFALL | CURRENT YEAR LIEN RELEASE LOAN COUNT | CURRENT YEAR LIEN RELEASE LOAN AMOUNT | CUMULATIVE LIEN RELEASE LOAN COUNT | CUMULATIVE LIEN RELEASE LOAN AMOUNT |
|---------------|--|--|--------------------------------------|---------------------------------------|------------------------------------|-------------------------------------|
| POOL (161052) | 203.95 | 76,483.99 | 0 | 0.00 | 4 | 559,266.99 |
| DEAL TOTALS | 203.95 | 76,483.99 | 0 | 0.00 | 4 | 559,266.99 |

| | LIEN RELEASE OUTSTANDING PRINCIPAL AMOUNT AS A PERCENTAGE OF POOL BALANCE | CURRENT PERIOD ADVANCES OUTSTANDING | CURRENT PERIOD ADVANCES REIMBURSED | |
|---------------|---|-------------------------------------|------------------------------------|------|
| POOL (161052) | 0.00117 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | 0.00117 | 0.00 | 0.00 | 0.00 |

Notes:
 The servicer may in its reasonable discretion make advances to pay off a first lien mortgage so that upon the servicer's foreclosure of the second mortgage, the property will be acquired free and clear of the first lien. When the sale of the acquired property is completed, such advances will be reimbursed from the sales proceeds.

There are no outstanding release agreements with respect to Unsecured Loans.

For each Group, if applicable, and at the Deal Level, there were 0 increases in Credit Limits for a total amount of 0.00.

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 OCWEN LOAN SERVICING, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

DISTRIBUTION SUMMARY

| CLASS | CUSIP | ORIGINAL FACE VALUE | PRINCIPAL BALANCE BEFORE DISTRIBUTION | CURRENT PASS-THROUGH RATE | PRINCIPAL DISTRIBUTION | INTEREST DISTRIBUTION | TOTAL DISTRIBUTION | *DEFERRED INTEREST | PRINCIPAL LOSS | ADDITIONAL BALANCE | REMAINING PRINCIPAL BALANCE |
|-------|-----------|------------------------|---|---------------------------------|---------------------------|--------------------------|-----------------------|-----------------------|-------------------|-----------------------|-----------------------------------|
| A-1 | 361856ER4 | 1274,156,000.00 | 477,951,761.41 | 0.40328 % | 7,189,413.79 | 149,705.36 | 7,339,119.15 | 0.00 | 0.00 | 0.00 | 470,762,347.62 |
| CERTS | | 0.00 | 0.00 | 0.00000 % | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | 1,274,156,000.00 | 477,951,761.41 | | 7,189,413.79 | 149,705.36 | 7,339,119.15 | 0.00 | 0.00 | 0.00 | 470,762,347.62 |

DISTRIBUTION FACTOR SUMMARY
 AMOUNTS PER \$25,000 UNIT

| CLASS | PRINCIPAL BALANCE BEFORE DISTRIBUTION | PRINCIPAL DISTRIBUTION | INTEREST DISTRIBUTION | ADDITIONAL BALANCE | TOTAL DISTRIBUTION | DEFERRED INTEREST | PRINCIPAL BALANCE AFTER DISTRIBUTION |
|-------|---|---------------------------|--------------------------|-----------------------|-----------------------|----------------------|--|
| A-1 | 9,377.810908 | 141.062275 | 2.937344 | 0.000000 | 143.999619 | 0.000000 | 9,236.748632 |

* DEFERRED INTEREST - INCLUDES NON-CASH ALLOCATIONS

DETERMINATION DATE 18-June-2013
 PAYMENT DATE 25-June-2013

OCWEN LOAN SERVICING, LLC
 2255 NORTH ONTARIO STREET, SUITE 400
 BURBANK, CA 91504-2130
 (818) 260-1441
www.gmacrfc.com/investors/

The Percentage Interests for the Notes are as follows:
 A-1 100.00 %

The percentage of the Remaining Principal Balance over the Original Face Values are as follows:
 A-1 36.946995 % CERTS 0.000000 %

GMAC
 HOME EQUITY LOAN TRUST 2006-HE1
 OCWEN LOAN SERVICING, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

INTEREST DISTRIBUTION SUMMARY

| CLASS | RECORD DATE | ACCRUAL DATES | INTEREST ACCRUAL METHODOLOGY | ACCRUED CERTIFICATE INTEREST | PREPAYMENT INTEREST SHORTFALL ALLOCATED | SERVICEMEMBERS CIVIL RELIEF ACT SHORTFALL ALLOCATED | PRIOR PERIOD SHORTFALLS REPAID | CERTIFICATE INTEREST DISTRIBUTION AMOUNT |
|-------------|-------------|-----------------------|------------------------------|------------------------------|---|---|--------------------------------|--|
| A-1 | 06/24/2013 | 05/28/2013-06/24/2013 | Actual/360 | 149,915.41 | 0.00 | 210.05 | 0.00 | 149,705.36 |
| CERTS | 05/31/2013 | 05/01/2013-05/31/2013 | 30/360 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | | | | 149,915.41 | 0.00 | 210.05 | 0.00 | 149,705.36 |

| PREPAYMENT INTEREST SHORTFALL AMOUNTS | | | | | | BASIS RISK/NET WAC SHORTFALL AMOUNTS | | | | |
|---------------------------------------|----------------|---------------------|-------------------------------|------------|------------------|--------------------------------------|---------------------|-------------------------------|------------|------------------|
| CLASS | CURRENT PERIOD | PRIOR PERIOD UNPAID | PRIOR UNPAID ACCRUED INTEREST | TOTAL PAID | REMAINING UNPAID | CURRENT PERIOD | PRIOR PERIOD UNPAID | PRIOR UNPAID ACCRUED INTEREST | TOTAL PAID | REMAINING UNPAID |
| A-1 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DEAL TOTALS | | | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

INDEX VALUE USED FOR THE CURRENT DISTRIBUTION : LIBOR - 1 MONTH 0.19328

For each Class of Certificates, the aggregate Interest Distribution Amount remaining unpaid is 0.00

GMAC
 HOME EQUITY LOAN TRUST 2006-HE1
 OCWEN LOAN SERVICING, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

COLLATERAL SUMMARY

| POOL/GROUP | MASTER SERVICER FEE AMOUNT | SUBSERVICER FEE AMOUNT | WEIGHTED AVERAGE GROSS RATE | WEIGHTED AVERAGE NET RATE | WEIGHTED AVERAGE REMAINING AMORTIZATION TERM | WEIGHTED AVERAGE MONTHS TO MATURITY | WEIGHTED AVERAGE REMAINING DRAW MONTHS | PERCENTAGE OF DELINQUENT LOANS | ADDITIONAL DRAW AMOUNTS |
|--------------|----------------------------|------------------------|-----------------------------|---------------------------|--|-------------------------------------|--|--------------------------------|-------------------------|
| POOL -161052 | 0.00 | 216,057.34 | 4.44266796 % | 3.83238827 % | 195.06 | 123.75 | 39.00 | 4.9378507 % | 0.00 |
| DEAL TOTALS | 0.00 | 216,057.34 | | | | | | 4.9378507 % | 0.00 |

| POOL/GROUP | BEGINNING OF PERIOD COUNT | AMOUNT | SCHEDULED PRINCIPAL COUNT | AMOUNT | CURTAILMENTS COUNT | AMOUNT | PAYOFFS COUNT | AMOUNT | MATURED LOANS COUNT | AMOUNT |
|---------------|---------------------------|----------------|---------------------------|------------|--------------------|--------------|---------------|--------------|---------------------|--------|
| POOL (161052) | 11,558 | 520,079,533.51 | N/A | 559,715.64 | N/A | 3,510,686.32 | 115 | 2,377,574.68 | 0 | N/A |
| DEAL TOTALS | 11,558 | 520,079,533.51 | N/A | 559,715.64 | N/A | 3,510,686.32 | 115 | 2,377,574.68 | 0 | N/A |

| POOL/GROUP | REPURCHASES COUNT | AMOUNT | LIQUIDATIONS COUNT | AMOUNT | LOSSES COUNT | AMOUNT | DRAW COUNT | AMOUNT | END OF PERIOD COUNT | AMOUNT |
|---------------|-------------------|--------|--------------------|--------------|--------------|-----------|------------|--------|---------------------|----------------|
| POOL (161052) | 0 | 0.00 | 34 | 1,538,703.16 | N/A | 17,920.26 | N/A | 0.00 | 11,409 | 512,074,933.45 |
| DEAL TOTALS | 0 | 0.00 | 34 | 1,538,703.16 | N/A | 17,920.26 | N/A | 0.00 | 11,409 | 512,074,933.45 |

Ocwen Recovery Fee for the Current Period is 55,641.31

Total Curtailments for the deal are 3,510,686.32

The Loan Count at the Beginning of the preceding Collection Period was 11,716

POOL -161052 Net WAC Rate: 3.712388

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 OCWEN LOAN SERVICING, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

DELINQUENCY SUMMARY

| CURRENT | | | DELINQUENCY | | | | | | | | | |
|---------------|--------|----------------|-------------|--------------|------------|--------------|-------------|--------------|--------------|--------------|--------------|--------------|
| | | | 30-59 DAYS | | 60-89 DAYS | | 90-119 DAYS | | 120-149 DAYS | | 150-179 DAYS | |
| POOL/GROUP | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 10,946 | 486,789,437.87 | 179 | 8,716,822.84 | 83 | 3,873,519.54 | 48 | 2,707,950.47 | 42 | 2,872,343.65 | 22 | 1,318,862.25 |
| DEAL TOTALS | 10,946 | 486,789,437.87 | 179 | 8,716,822.84 | 83 | 3,873,519.54 | 48 | 2,707,950.47 | 42 | 2,872,343.65 | 22 | 1,318,862.25 |

| 180+ DAYS | | | FORECLOSURE | | REO LOANS | | PAID OFF | | REPURCHASED | | LIQUIDATED | |
|---------------|-------|--------------|-------------|--------------|-----------|--------|----------|--------------|-------------|--------|------------|--------------|
| POOL/GROUP | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 71 | 4,173,618.29 | 18 | 1,622,378.54 | 0 | 0.00 | 115 | 2,377,574.68 | 0 | 0.00 | 34 | 1,538,703.16 |
| DEAL TOTALS | 71 | 4,173,618.29 | 18 | 1,622,378.54 | 0 | 0.00 | 115 | 2,377,574.68 | 0 | 0.00 | 34 | 1,538,703.16 |

Delinquency information appearing on this statement has been derived using the OTS method.

MODIFICATION SUMMARY

| CAPITALIZATION WORKOUTS | | | | | | | | | OTHER MODIFICATIONS | | | |
|-------------------------|-------|--------------------|---------------|--------------------|------------|--------------------|---------------|-------|---------------------|-------|---------------|--|
| CURRENT PERIOD | | | CALENDAR YEAR | | CUMULATIVE | | | | CURRENT PERIOD | | CUMULATIVE | |
| POOL/GROUP | COUNT | CAPITALIZED AMOUNT | COUNT | CAPITALIZED AMOUNT | COUNT | CAPITALIZED AMOUNT | % OF ORIG BAL | COUNT | BALANCE | COUNT | BALANCE | |
| POOL (161052) | 0 | 0.00 | 6 | 1,744.82 | 122 | 104,730.15 | 0.010894% | 510 | 21,473,978.27 | 534 | 17,183,473.11 | |
| DEAL TOTALS | 0 | 0.00 | 6 | 1,744.82 | 122 | 104,730.15 | 0.010894% | 510 | 21,473,978.27 | 534 | 17,183,473.11 | |

Calendar Year Capitalization Workouts represent all Capitalization Workouts entered into during the current calendar year as it relates to the Collection Period

GMACM
HOME EQUITY LOAN TRUST 2006-HE1
OCWEN LOAN SERVICING, LLC - MASTER SERVICER
STATEMENT TO CERTIFICATEHOLDERS

COLLECTIONS SUMMARY

| | POOL (161052) | DEAL TOTALS |
|--------------------------------------|---------------|--------------|
| (1) INTEREST COLLECTIONS | 1,802,507.95 | 1,802,507.95 |
| (1a) LESS EXCLUDED INTEREST | 109,197.08 | 109,197.08 |
| (1b) =INCLUDED INTEREST COLLECTIONS | 1,693,310.87 | 1,693,310.87 |
| (2) PRINCIPAL COLLECTIONS | 6,595,287.74 | 6,595,287.74 |
| (2a) LESS EXCLUDED PRINCIPAL | 901,684.28 | 901,684.28 |
| (2b) =INCLUDED PRINCIPAL COLLECTIONS | 5,693,603.46 | 5,693,603.46 |
| (3) ADDITIONAL BALANCE | 0.00 | 0.00 |
| (4) NET PRINCIPAL COLLECTIONS | 5,693,603.46 | 5,693,603.46 |
| (5) ADJUSTMENT AMOUNT | 0.00 | 0.00 |
| (6) INSURED PAYMENT AMOUNT | 0.00 | 0.00 |
| (7) TOTAL COLLECTIONS AMOUNT | 7,386,914.33 | 7,386,914.33 |

ALLOCATION OF PAYMENTS

| | POOL (161052) | DEAL TOTALS |
|--|---------------|--------------|
| (1) TOTAL COLLECTIONS | 7,386,914.33 | 7,386,914.33 |
| (2) INTEREST DISTRIBUTION AMOUNT | 149,705.36 | 149,705.36 |
| (3) PRINCIPAL COLLECTION DISTRIBUTION AMOUNT | 5,693,603.46 | 5,693,603.46 |
| (4) LIQUIDATION LOSS DISTRIBUTION AMOUNT | 1,357,888.90 | 1,357,888.90 |
| (5) CREDIT ENHANCEMENT PREMIUM AMOUNT | 47,795.18 | 47,795.18 |
| (6) CREDIT ENHANCEMENT REIMBURSEMENT AMOUNT | 0.00 | 0.00 |
| (7) OVERCOLLATERALIZATION INCREASE AMOUNT | 137,921.43 | 137,921.43 |
| (8) CREDIT ENHANCEMENT - OTHER AMOUNTS OWED | 0.00 | 0.00 |
| (9) PREPAYMENT INTEREST SHORTFALL | 0.00 | 0.00 |
| (10) BASIS RISK/NET WAC SHORTFALL | 0.00 | 0.00 |
| (11) SERVICEMEMBERS CIVIL RELIEF ACT SHORTFALL | 0.00 | 0.00 |
| (12) REMAINING AMOUNT TO SB CERTIFICATES | 0.00 | 0.00 |

PREPAYMENT FEE SUMMARY

| | POOL (161052) | DEAL TOTALS |
|--|---------------|-------------|
| (1) PREPAYMENT FEE COLLECTED | 0.00 | 0.00 |
| (2) PREPAYMENT FEE PAID TO SB CERTIFICATES | 0.00 | 0.00 |

For each Group, if applicable, and at the Deal level, the Substitution Adjustment Amounts for the Collection Period are 0.00.

Excess Spread is 1,495,810.33

GMACM
HOME EQUITY LOAN TRUST 2006-HE1
OCWEN LOAN SERVICING, LLC - MASTER SERVICER
STATEMENT TO CERTIFICATEHOLDERS

| LIQUIDATION LOSS SUMMARY | | | | |
|--------------------------------|--|--------------|----------------|--------------------|
| CURRENT PERIOD REALIZED LOSSES | DEEMED LIQUIDATIONS | CHARGE-OFFS | BANKRUPTCY | TOTAL LIQUIDATIONS |
| POOL (161052) | (1) LOSS COUNT | 0 | 34 | 0 |
| | (2) BEGINNING AGGREGATE ACTUAL BALANCE | 0.00 | 1,538,703.16 | 0.00 |
| | (3) REALIZED LOSS AMOUNT | 0.00 | 1,391,392.06 | 0.00 |
| DEAL TOTAL | (1) LOSS COUNT | 0 | 34 | 0 |
| | (2) BEGINNING AGGREGATE ACTUAL BALANCE | 0.00 | 1,538,703.16 | 0.00 |
| | (3) REALIZED LOSS AMOUNT | 0.00 | 1,391,392.06 | 0.00 |
| CUMULATIVE REALIZED LOSSES | DEEMED LIQUIDATIONS | CHARGE-OFFS | BANKRUPTCY | TOTAL LIQUIDATIONS |
| POOL (161052) | (1) LOSS COUNT | 0 | 2,809 | 0 |
| | (2) TOTAL REALIZED LOSS | 0.00 | 318,568,936.63 | 0.00 |
| DEAL TOTAL | (1) LOSS COUNT | 0 | 2,809 | 0 |
| | (2) TOTAL REALIZED LOSS | 0.00 | 318,568,936.63 | 0.00 |
| SUBSEQUENT RECOVERIES | CURRENT PERIOD | CUMULATIVE | | |
| POOL (161052) | (1) SUBSEQUENT RECOVERIES COUNT | 82 | 1,788 | |
| | (2) SUBSEQUENT PRINCIPAL RECOVERIES | 110,805.20 | 11,091,534.99 | |
| | (3) NET LOSS | 1,280,586.86 | 307,477,401.64 | |
| | (4) NET LOSS % | 0.133202 % | 31.982753 % | |
| DEAL TOTAL | (1) SUBSEQUENT RECOVERIES COUNT | 82 | 1,788 | |
| | (2) SUBSEQUENT PRINCIPAL RECOVERIES | 110,805.20 | 11,091,534.99 | |
| | (3) NET LOSS | 1,280,586.86 | 307,477,401.64 | |
| | (4) NET LOSS % | 0.133202 % | 31.982753 % | |

The Cumulative Total Realized Loss Percentages are as follows:
POOL (161052) 33.136457 %
DEAL TOTAL 33.136457 %

There were 0.00 losses caused by or resulting from an Extraordinary Event in the Collection Period, 0.00 total cumulatively.

The Cumulative Loan Count for Subsequent Recoveries and Realized Losses begins with the January 2010 Distribution.

GMAC
 HOME EQUITY LOAN TRUST 2006-HE1
 OCWEN LOAN SERVICING, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

PERFORMANCE TRIGGER SUMMARY

| POOL/GROUP | TRIGGER TEST NAME | TRIGGER TEST DESCRIPTION | TRIGGER TEST RESULT |
|---------------|----------------------------|--|----------------------------|
| POOL (161052) | Stepdown Date - Clause (x) | Payment Date \geq 10/25/2008 | Pass |
| POOL (161052) | Stepdown Date - Clause (y) | Pool Balance $<$ 50% of Cut-Off Balance | Pass |
| POOL (161052) | Stepdown Date | Later to occur of Clause (x) and Clause (y) | Stepdown Date has occurred |
| POOL (161052) | Trigger Event (i) | Agg. Liq. Loss Amt $>$ 1.50% plus 1/6 of 0.50% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (ii) | Agg. Liq. Loss Amt $>$ 2.00% plus 1/12 of 0.60% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (iii) | Agg. Liq. Loss Amt $>$ 2.60% plus 1/12 of 1.00% * Cut-off Date Bal | Trigger in effect |
| POOL (161052) | Trigger Event (iv) | Agg. Liq. Loss Amt $>$ 3.60% * Cut-off Date Balance | Trigger in effect |
| POOL (161052) | Trigger Event (v) | Rolling Three Month Delinquency Percentage \geq 3.50% | Trigger not in effect |
| POOL (161052) | Trigger Event (vi) | Excess Spread $<$ 2.00% | Trigger in effect |

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 OCWEN LOAN SERVICING, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

OVERCOLLATERALIZATION SUMMARY

| | PRIOR REQUIRED OVERCOLLATERALIZATION AMOUNT | BEGINNING OVERCOLLATERALIZATION/ UNDERCOLLATERALIZATION AMOUNT | OVERCOLLATERALIZATION INCREASE AMOUNT | OVERCOLLATERALIZATION REDUCTION AMOUNT | ENDING OVERCOLLATERALIZATION/ UNDERCOLLATERALIZATION AMOUNT | CURRENT REQUIRED OVERCOLLATERALIZATION AMOUNT |
|------------------|---|---|---|--|--|---|
| GROUP I (161052) | 34,609,861.35 | -389,788.11 | 137,921.43 | 0.00 | -269,786.94 | 34,609,861.35 |
| DEAL TOTALS | 34,609,861.35 | -389,788.11 | 137,921.43 | 0.00 | -269,786.94 | 34,609,861.35 |

CREDIT ENHANCEMENT SUMMARY

| POOL/GROUP | CREDIT ENHANCER | PREVIOUS UNREIMBURSED CREDIT PREMIUM | INTEREST ON PREVIOUS UNREIMBURSED PREMIUM | CURRENT MONTH ENHANCEMENT PREMIUM DUE | CREDIT ENHANCEMENT PREMIUM AMOUNT PAID | CREDIT ENHANCEMENT UNREIMBURSED PREMIUM | CREDIT ENHANCEMENT DRAW AMOUNT | CREDIT ENHANCEMENT REIMBURSEMENT AMOUNT | CREDIT ENHANCEMENT UNREIMBURSED AMOUNT |
|---------------|----------------------------------|---|--|--|---|--|---|--|---|
| POOL (161052) | Financial Guaranty Insurance Com | 0.00 | 0.00 | 47,795.18 | 47,795.18 | 0.00 | 0.00 | 0.00 | 37,238,571.62 |
| DEAL TOTALS | | 0.00 | 0.00 | 47,795.18 | 47,795.18 | 0.00 | 0.00 | 0.00 | 37,238,571.62 |

EXCLUDED AMOUNTS SUMMARY

| POOL/GROUP | BEGINNING EXCLUDED AMOUNT | PRINCIPAL DRAWS | EXCLUDED PRINCIPAL PAYMENT | EXCLUDED LOSS AMOUNT | ENDING EXCLUDED AMOUNT |
|---------------|---------------------------------|--------------------|----------------------------------|----------------------------|------------------------------|
| POOL (161052) | 42,517,560.21 | 0.00 | 901,684.28 | 33,503.16 | 41,582,372.77 |
| DEAL TOTALS | 42,517,560.21 | 0.00 | 901,684.28 | 33,503.16 | 41,582,372.77 |

GMACM
 HOME EQUITY LOAN TRUST 2006-HE1
 OCWEN LOAN SERVICING, LLC - MASTER SERVICER
 STATEMENT TO CERTIFICATEHOLDERS

REPURCHASE SUMMARY

| POOL/GROUP | BREACH OF REPS AND WARRANTIES | | OPTIONAL REPURCHASE OF DEFAULTED LOANS | | SELLER SERVICER REPURCHASES | | TOTAL | |
|---------------|-------------------------------|--------|--|--------|-----------------------------|--------|-------|--------|
| | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT | COUNT | AMOUNT |
| POOL (161052) | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| DEAL TOTALS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |

MISCELLANEOUS INFORMATION SUMMARY

| | CURRENT PERIOD SERVICE MEMBERS CIVIL RELIEF ACT INTEREST SHORTFALL | CURRENT PERIOD LOAN MODIFICATION RATE REDUCTION INTEREST SHORTFALL | CURRENT YEAR LIEN RELEASE LOAN COUNT | CURRENT YEAR LIEN RELEASE LOAN AMOUNT | CUMULATIVE LIEN RELEASE LOAN COUNT | CUMULATIVE LIEN RELEASE LOAN AMOUNT |
|---------------|--|--|--------------------------------------|---------------------------------------|------------------------------------|-------------------------------------|
| POOL (161052) | 210.05 | 82,721.26 | 4 | 46,016.72 | 5 | 605,283.71 |
| DEAL TOTALS | 210.05 | 82,721.26 | 4 | 46,016.72 | 5 | 605,283.71 |

| | LIEN RELEASE OUTSTANDING PRINCIPAL AMOUNT AS A PERCENTAGE OF POOL BALANCE | CURRENT PERIOD ADVANCES OUTSTANDING | CURRENT PERIOD ADVANCES REIMBURSED | |
|---------------|---|-------------------------------------|------------------------------------|---|
| POOL (161052) | 0.00129 | 0.00 | 0.00 | 0 |
| DEAL TOTALS | 0.00129 | 0.00 | 0.00 | 0 |

Notes:
 The servicer may in its reasonable discretion make advances to pay off a first lien mortgage so that upon the servicer's foreclosure of the second mortgage, the property will be acquired free and clear of the first lien. When the sale of the acquired property is completed, such advances will be reimbursed from the sales proceeds.

There are no outstanding release agreements with respect to Unsecured Loans.

For each Group, if applicable, and at the Deal Level, there were 0 increases in Credit Limits for a total amount of 0.00.

Exhibit B

GMACM 06-HE1 Losses as Provided by the Trustee

| <u>report date</u> | <u>monthly loss</u> | <u>total losses</u> |
|--------------------|---------------------|---------------------|
| 6/25/2013 | 0 | 73,427,190.85 |
| 5/28/2013 | 0 | 73,427,190.85 |
| 4/25/2013 | 377,539.91 | 73,427,190.85 |
| 3/25/2013 | 0 | 73,049,650.94 |
| 2/25/2013 | 678,375.08 | 73,049,650.94 |
| 1/25/2013 | 957,051.40 | 72,371,275.86 |
| 12/26/2012 | 214,142.81 | 71,414,224.46 |
| 11/26/2012 | 1,102,718.73 | 71,200,081.65 |
| 10/25/2012 | 312,729.73 | 70,097,362.92 |
| 9/25/2012 | 909,304.53 | 69,784,633.19 |
| 8/27/2012 | 807,442.24 | 68,875,328.66 |
| 7/25/2012 | 0 | 68,067,886.42 |
| 6/25/2012 | 621,142.18 | 68,067,886.42 |
| 5/25/2012 | 802,248.18 | 67,446,744.24 |
| 4/25/2012 | 1,582,270.29 | 66,644,496.06 |
| 3/26/2012 | 1,706,232.89 | 65,062,225.77 |
| 2/27/2012 | 1,660,192.81 | 63,355,992.88 |
| 1/25/2012 | 1,482,474.62 | 61,695,800.07 |
| 12/27/2011 | 1,198,994.92 | 60,213,325.45 |
| 11/25/2011 | 1,916,159.60 | 59,014,330.53 |
| 10/25/2011 | 48,757.23 | 57,098,170.93 |
| 9/26/2011 | 1,042,187.29 | 57,049,413.70 |
| 8/25/2011 | 1,175,772.96 | 56,007,226.41 |
| 7/25/2011 | 736,707.40 | 54,831,453.45 |
| 6/27/2011 | 886,267.32 | 54,094,746.05 |
| 5/25/2011 | 2,745,795.22 | 53,208,478.73 |
| 4/25/2011 | 1,310,398.78 | 50,462,683.51 |
| 3/25/2011 | 1,464,013.00 | 49,152,284.73 |
| 2/25/2011 | 1,919,445.38 | 47,688,271.73 |
| 1/25/2011 | 1,488,487.81 | 45,768,826.35 |
| 12/27/2010 | 3,335,922.67 | 44,280,338.54 |
| 11/26/2010 | 940,929.63 | 40,944,415.87 |
| 10/25/2010 | 2,234,331.38 | 40,003,486.24 |
| 9/27/2010 | 1,931,584.81 | 37,769,154.86 |
| 8/25/2010 | 2,511,139.86 | 35,837,570.05 |
| 7/26/2010 | 3,571,216.24 | 33,326,430.19 |
| 6/25/2010 | 3,116,781.60 | 29,755,213.95 |
| 5/25/2010 | 2,516,936.43 | 26,638,432.35 |
| 4/26/2010 | 5,998,165.07 | 24,121,495.92 |
| 3/25/2010 | 3,184,395.41 | 18,123,330.85 |
| 2/25/2010 | 5,139,033.20 | 14,938,935.44 |
| 1/25/2010 | 2,728,342.72 | 9,799,902.24 |
| 12/28/2009 | 2,165,184.28 | 7,071,559.52 |
| 11/25/2009 | 4,906,375.24 | 4,906,375.24 |

Exhibit C

Determining the Payment Amount for GMACM 06-HE1

As Per Exhibit F in the Settlement Agreement, the Allocation Methodology is as follows:

(a) Each Trust's Payment Amount shall be equal to the aggregate Payment Amounts to all Trusts (the "Aggregate Payment Amount") multiplied by that Trust's Allocable Share of the Aggregate Payment Amount.

(b) Each Trust's Allocable Share of the Aggregate Payment Amount shall be equal to: the sum of that Trust's accrued and unpaid claims under the Policies plus the estimated future claims under the Policies; divided by the sum of each and every Trust's accrued and unpaid claims under the Policies plus estimated future claims under the Policies.

| | |
|---|--|
| A - GMACM 06-HE1 Accrued and Unpaid Losses to 3/25/13: (see Exhibit D, Summary of Trustee Statements to Certificateholders) | 73,049,650.94 |
| B - GMACM 06-HE1 Expected Future Losses: without any direction from the trustee, we conservatively input no Future Losses | 0.00 |
| C - GMACM 06-HE1 Total Claim (A plus B): | 73,049,650.94 |
| D - Sum of all Trusts's Accrued and Unpaid Claims plus Future Claims: (see Holtzer Affirmation ¶15 (Settlement Agreement)) | 789,000,000.00 + 400,000,000.00 1,189,000,000.00 |
| E - GMACM 06-HE1 Allocable Share (C divided by D): | 6.14% |
| F - FGIC Payment Amount to all Trusts: (see the "Payment Amount", Settlement Agreement) | 253,300,000.00 |
| G - GMACM 06-HE1 Payment Amount (E multiplied by F): | 15,562,217.48 |
| H - GMACM 06-HE1 Payment Amount, as communicated by The Bank of New York Mellon, as Trustee | 10,608,971.00 |
| I - Discrepancy to GMACM 06-HE1 Certificateholders (G minus H): | 4,953,246.48 |

Exhibit D

Payment Amounts Given Range of Future Loss Outcomes

| | Scenario 1 | Scenario 2 | Scenario 3 |
|---|---|---|---|
| | base case | some stress | some improvement |
| Intex scenario inputs used to model Expected Future Losses ** | Prepay: 10% cpr Default: 5% cdr Severity: 90% | Prepay: 10% cpr Default: 5% cdr ramping to 6.25% cdr over 60 months Severity: 90% | Prepay: 10% cpr Default: 5% cdr ramping to 3.75% cdr over 60 months Severity: 90% |
| Percent of Remaining Pool Liquidated | 24.93% | 27.60% | 22.04% |
| Accrued and Unpaid Losses to 3/25/13*: | 73,049,650.94 | 73,049,650.94 | 73,049,650.94 |
| Accrued and Unpaid Losses 3/26/13-7/24/13:* | 377,539.91 | 377,539.91 | 377,539.91 |
| Expected Future Losses (beginning 7/25/13): | 38,858,224.00 | 51,651,611.00 | 25,029,325.00 |
| Total Claim: | 112,285,414.85 | 125,078,801.85 | 98,456,515.85 |
| Sum of all Trusts's Accrued and Unpaid Claims plus Future Claims: | 1,189,000,000.00 | 1,189,000,000.00 | 1,189,000,000.00 |
| GMACM 06-HE1 Allocable Share: | 9.44% | 10.52% | 8.28% |
| FGIC Payment Amount to all Trusts: | 253,300,000.00 | 253,300,000.00 | 253,300,000.00 |
| GMACM 06-HE1 Payment Amount: | 23,920,854.15 | 26,646,308.25 | 20,974,798.54 |
| GMACM 06-HE1 Payment Amount as communicated by The Bank of New York Mellon: | | | 10,608,971.00 |
| *Accrued/Unpaid Losses to 3/25/13 are taken from the Investor Reports on The Bank of New York Mellon website. | | | |
| **The trailing six month performance averages are 10.91% cpr for prepayments, 4.66% cdr for defaults, and 91.36% for loss severity. | | | |
| **We assume no servicer advancing on delinquent loans, no wac erosion, and no balloon extension. | | | |
| **For rates, we use Intex's forward Libor curve as derived from the US Swaps curve and assume a Prime Rate = 3 Month Libor + 250 basis points | | | |

File Clerk

From: Major, Robert H <robert.major@bnymellon.com>
Sent: Wednesday, July 10, 2013 6:06 PM
To: Brian Windhol
Cc: Sarah Pasciucco
Subject: RE: FGIC Settlement Allocations

Currently we are not disclosing the supporting calculations - it would not amount to full and equal dissemination of information among all investors of these securities.

Robert H. Major
BNY Mellon
6525 West Campus Oval
New Albany, OH 43054
(614) 775-5278 t
(614) 775-5636 f

From: Brian Windhol [<mailto:Brian.Windhol@brcap.com>]
Sent: Wednesday, July 10, 2013 6:04 PM
To: Major, Robert H
Cc: Sarah Pasciucco
Subject: RE: FGIC Settlement Allocations

That makes sense, thank you.

Are you able to send us the numerator and/or denominator? I guess that's the issue we have, we feel that one of those is different than what we would reasonably expect.

Brian

From: Major, Robert H [<mailto:robert.major@bnymellon.com>]
Sent: Wednesday, July 10, 2013 5:37 PM
To: Brian Windhol
Cc: Sarah Pasciucco
Subject: RE: FGIC Settlement Allocations

The FGIC Commutation Payment is allocated to the participating trusts based on each trust's proportion of Accrued & Unpaid Insured Losses plus the Projected Losses to the Insured tranches that FGIC is estimated to pay in the future to the total Accrued & Unpaid plus Projected Losses on all trusts.

Robert H. Major
BNY Mellon
6525 West Campus Oval
New Albany, OH 43054
(614) 775-5278 t
(614) 775-5636 f

From: Brian Windhol [<mailto:Brian.Windhol@brcap.com>]
Sent: Wednesday, July 10, 2013 4:02 PM
To: Major, Robert H; ResCapSettlement

Cc: Sarah Pasciucco
Subject: RE: FGIC Settlement Allocations

Ok, we're just trying to understand the methodology. On the GMACM 06-HE1 trust there are roughly \$73.4mm of current claims - comparing this to the total current claims of all FGIC-Rescap deals, the 06-HE1's current claims represent around 9.2% of the total. But the allocation to the GMACM 06-HE1 of \$10,608,971 amounts to only 4.2% of the \$253.3mm available funds.

We would expect these numbers to be a lot closer, we're just trying to understand why the big difference on the GMACM.

From: Major, Robert H [<mailto:robert.major@bnymellon.com>]
Sent: Wednesday, July 10, 2013 2:50 PM
To: Brian Windhol; ResCapSettlement
Subject: RE: FGIC Settlement Allocations

We performed the allocation, not the rehabilitator. That is the amount that will be distributed to that trust.

Robert H. Major
BNY Mellon
6525 West Campus Oval
New Albany, OH 43054
(614) 775-5278 t
(614) 775-5636 f

From: Brian Windhol [<mailto:Brian.Windhol@brcap.com>]
Sent: Wednesday, July 10, 2013 2:24 PM
To: ResCapSettlement; Major, Robert H
Subject: RE: FGIC Settlement Allocations

On the GMACM 06-HE1, is the \$10,608,971 what was given to you by the rehabilitator or was that netted out in some way to the trust?

Thanks,
Brian

From: robert.major@bnymellon.com [<mailto:robert.major@bnymellon.com>] **On Behalf Of**
rescapsettlement@bnymellon.com
Sent: Wednesday, July 10, 2013 10:23 AM
To: Brian Windhol
Subject: Re: FGIC Settlement Allocations

GMACM 06-HE1 - \$10,608,971
GMACM 06-HE5 - \$0.00
RFMS2 03-HS2 - \$0.00
RFMS2 04-HS1 - \$0.00
RFMS2 04-HS3 - \$0.00
RFMS2 05-HS1 - \$14,339,413
RFMS2 06-HI4 - \$12,617,989

FGIC Settlement Allocations

Brian Windhol to: 'robert.major@bnymellon.com', 'rescapsettlement@bnymellon.com'

07/09/2013 04:36 PM

Hi, attached is the verification of holdings forms for the FGIC settlement allocations. Please let me know if you need anything else. thanks

Brian Windhol
617-497-3513

[attachment "BONY - FGIC Form - GMACM 07-HE2_SS.pdf" deleted by Robert Major/CorpUS/BNYMellon] [attachment "BONY - FGIC Form - GMACM_RFMS2.pdf" deleted by Robert Major/CorpUS/BNYMellon]

The information contained in this e-mail, and any attachment, is confidential and is intended solely for the use of the intended recipient. Access, copying or re-use of the e-mail or any attachment, or any information contained therein, by any other person is not authorized. If you are not the intended recipient please return the e-mail to the sender and delete it from your computer. Although we attempt to sweep e-mail and attachments for viruses, we do not guarantee that either are virus-free and accept no liability for any damage sustained as a result of viruses.

Please refer to <http://disclaimer.bnymellon.com/eu.htm> for certain disclosures relating to European legal entities.

The information contained in this e-mail, and any attachment, is confidential and is intended solely for the use of the intended recipient. Access, copying or re-use of the e-mail or any attachment, or any information contained therein, by any other person is not authorized. If you are not the intended recipient please return the e-mail to the sender and delete it from your computer. Although we attempt to sweep e-mail and attachments for viruses, we do not guarantee that either are virus-free and accept no liability for any damage sustained as a result of viruses.

Please refer to <http://disclaimer.bnymellon.com/eu.htm> for certain disclosures relating to European legal entities.

The information contained in this e-mail, and any attachment, is confidential and is intended solely for the use of the intended recipient. Access, copying or re-use of the e-mail or any attachment, or any information contained therein, by any other person is not authorized. If you are not the intended recipient please return the e-mail to the sender and delete it from your computer. Although we attempt to sweep e-mail and attachments for viruses, we do not guarantee that either are virus-free and accept no liability for any damage sustained as a result of viruses.

Please refer to <http://disclaimer.bnymellon.com/eu.htm> for certain disclosures relating to European legal entities.

The information contained in this e-mail, and any attachment, is confidential and is intended solely for the use of the intended recipient. Access, copying or re-use of the e-mail or any attachment, or any information contained therein, by any other person is not authorized. If you are not the intended recipient please return the e-mail to the sender and delete it from your computer. Although we attempt to sweep e-mail and attachments for viruses, we do not guarantee that either are virus-free and accept no liability for any damage sustained as a result of viruses.

Please refer to <http://disclaimer.bnymellon.com/eu.htm> for certain disclosures relating to European legal entities.