

RECORDING REQUESTED BY:

JPMorgan Chase
LPOA Oversight – MC: FL5-7335
7301 Baymeadows Way
Jacksonville, FL 32256
424-203-7619

Return to:
First National Title, LLC
6880 Cobblestone Blvd, Suite 2
Southaven, MS 38672
(662) 892-6536
File# S 17343

SPACE ABOVE THIS LINE FOR RECORDER'S USE

CBP

LIMITED POWER OF ATTORNEY

U.S. Bank National Association, a national banking association organized and existing under the laws of the United States of America, 209 South LaSalle Street, 3rd Floor, Chicago IL 60604 as Trustee, hereby constitutes and appoints Chase Home Finance, LLC. formerly known as JPMorgan Chase Bank, National Association (“Chase”), and in its name, aforesaid Attorney-In-Fact, by and through any of officer appointed by the Board of Directors of Chase, to execute and acknowledge in writing or by facsimile stamp all documents customarily and reasonably necessary and appropriate for the tasks described in the items (1) through (4) below; provided however, that the documents described below may only be executed and delivered by such Attorneys-In-Fact if such documents are required or permitted under the terms of the Pooling and Servicing Agreement dated as of May 1, 2006, among J.P. Morgan Acceptance Corporation I, as Depositor, J. P. Morgan Mortgage Acquisition Corp., as Seller, Chase Home Finance, LLC. formerly known as JPMorgan Chase Bank, National Association, as Servicer, U.S. Bank National Association, as Trustee and Pentalpha Surveillance, LLC as Trust Oversight Manager to **J.P. Morgan Acquisition Trust 2006-ACC1 Asset Backed Pass-Through Certificates, Series 2006-ACC1** and no power is granted hereunder to take any action that would be adverse to the interests of U.S. Bank National Association. This Limited Power of Attorney is being issued in connection with Chase’s responsibilities to service certain mortgage loans (the “Loans”) held by U.S. Bank National Association in its capacity as Trustee. These Loans are comprised of Mortgages, Deeds of Trust, Deeds to Secure Debt and other forms of Security instruments (collectively the “Security Instruments”) and the Notes secured thereby.

1. Demand, sue for, recover, collect and receive each and every sum of money, debt, account and interest (which now is, or hereafter shall become due and payable) belonging to or claimed by U.S. Bank National Association, as Trustee, and to use or take any lawful means for recovery by legal process or otherwise, including but not limited to the substitution of trustee serving under a Deed of Trust, the preparation and issuance of statements of breach, notices of default, and/or notices of sale, taking deeds in lieu of foreclosure, and foreclosing on the properties under the Security Instruments.
2. Execute and/or file such documents and take such other action as is proper and necessary to defend U.S. Bank National Association, as Trustee in litigation and to resolve any litigation where the Servicer has an obligation to defend U.S. Bank National Association, as Trustee.
3. Transact business of any kind regarding the Loans, and obtain an interest therein and/or building thereon, as U.S. Bank National Association, as Trustee’s act and deed, to contact for, purchase, receive and take possession and evidence of title in and to the property and/or to secure payment of a promissory note or performance of any obligation or agreement.
4. Execute bonds, notes, mortgages, deeds of trust and other contracts, agreements and instruments regarding the Borrowers and/or the Property, including but not limited to the execution of releases, satisfactions, assignments, and other instruments pertaining to mortgages or deeds of trust, and execution of deeds and associated instruments, if any, conveying the Property, in the interest of U.S. Bank National Association, as Trustee.

- 5. Endorse on behalf of the undersigned all checks, drafts and/or other negotiable instruments made payable to the undersigned.

The Servicer hereby agrees to indemnify and hold U.S. Bank National Association, as Trustee, and its directors, officers, employees and agents harmless from and against any and all liabilities, obligations, losses, damages, penalties, actions, judgments, suits, costs, expenses or disbursements of any kind or nature whatsoever incurred by reason or result of the exercise by the Servicer of the powers specifically granted to it under the related servicing agreements. The foregoing indemnity shall survive the termination of this Limited Power of Attorney and the related servicing agreements or the earlier resignation or removal of U.S. Bank National Association, as Trustee under the related servicing agreements.

Witness my hand and seal this 15th day of March, 2010.

(SEAL) NO CORPORATE SEAL

**U.S. Bank National Association, as
Trustee for J.P. Morgan Mortgage
Acquisition Trust 2006-ACC1, Asset
Backed Pass-Through Certificates, Series
2006-ACC1**

Mary Ann Turbak
Witness: Mary Ann Turbak

By Melissa A. Rosal
Melissa A. Rosal, Vice President

Jeffrey L. Kinney
Witness: Jeffrey L. Kinney

By Nancie J. Arvin
Nancie J. Arvin, Vice President

Julia Linian
Attest: Julia Linian, Assistant Vice President

FOR CORPORATE ACKNOWLEDGMENT

State of Illinois

County of Cook

On this 15th day of March, 2010, before me, the undersigned, a Notary Public in and for said County and State, personally appeared Melissa A. Rosal, Nancie J. Arvin and Julia Linian, personally known to me (or proved to me on the basis of satisfactory evidence) to be the persons who executed the within instrument as Vice President, Vice President and Assistant Vice President respectively, of U.S. Bank National Association, a national banking association, and acknowledged to me that such national banking association executed the within instrument pursuant to its by-laws or a resolution of its Board of Directors.

WITNESS my hand and official seal.

Signature Erika Forshtay

(NOTARY SEAL)

My commission expires: 11/6/2010

