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DESOTO COUNTY, MS  
W.E. DAVIS, CH CLERK

Prepared by:  
Floyd Healy  
1405 N. Pierce, Suite 306  
Little Rock, Arkansas 72207  
(501) 663-6200

**ASSIGNMENT AND TRANSFER OF LIEN**

The State of MISSISSIPPI  
County of DESOTO

KNOW ALL MEN BY THESE PRESENTS:

That New Century Mortgage Corporation acting herein by and through its duly authorized officer, hereinafter called Transferor, of the County of Sacramento, and State of California, for and in consideration of ten dollars (\$10.00) cash, and other good and valuable consideration, to it in hand paid by U.S. Bank National Association as Trustee under Pooling and Servicing Agreement Dated as of December 1, 2006 MASTR Asset Backed Securities Trust 2006-HE5 Mortgage Pass-Through Certificates Series 2006-HE5, hereinafter called Transferee(s), the receipt of which is hereby acknowledged, has this day sold, conveyed, transferred and assigned and by these presents does sell, convey, transfer and assign until the said Transferee the hereinafter described indebtedness.

AND Transferor further grants, sells and conveys unto the Transferee all the rights, title, interest and liens owned or held by Transferor in the hereinafter described land by virtue of said indebtedness herein conveyed as assigned.

TO HAVE AND TO HOLD unto the said Transferee, Transferee's successors and assigns the following described indebtedness together with all and singular the following mentioned lien and any and all liens, rights, equities, remedies, privileges, titles and interest in and to said land, which transferor has by virtue of being legal holder and owner of said indebtedness.

SAID INDEBTEDNESS, LIENS AND LAND BEING DESCRIBED AS FOLLOWS:

One certain promissory note executed by Tony L. Wilson and Arinthia Wilson and payable to the order of New Century Mortgage Corporation, lender, a California Corporation, in the sum of \$318,720.00 dated July 13, 2006, and bearing interest and due and payable in monthly installments as therein provided.

Said note being secured by a Deed of Trust of even date therewith to New Century Mortgage Corporation, lender, a California Corporation, duly recorded in the real property records of DeSoto County, Mississippi, in Book 2519, at Page 626, and secured by the liens therein expressed, on the following described lot, tract, or parcel of land, lying and being situated in DeSoto County, Mississippi to wit:

one

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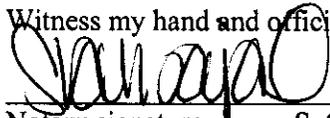


ALL PURPOSE NOTARY ACKNOWLEDGEMENT

State of California }  
County of Sacramento } ss.

On January 14, 2008, before me, S. Carbajal, personally appeared Juanita Jennette, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies) and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument. I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

Witness my hand and official seal.

  
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Notary signature S. Carbajal

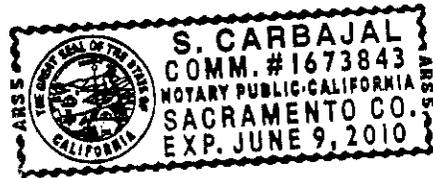


Exhibit A

Lot 47 of Chickasaw Heights Subdivision, in Section 23, Township 1 South, Range 7 West, DeSoto County, Mississippi, as shown on plat of record in Plat Book 90, Pages 29-31, in the Chancery Clerk's Office of DeSoto County, Mississippi, to which plat reference is hereby made for a more particular description of said property.