

J.P. Morgan Mortgage Acquisition Corporation, Series 2005-OPT2

August 27, 2007

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IF THERE ARE ANY QUESTIONS OR PROBLEMS WITH THIS STATEMENT, PLEASE CONTACT THE ADMINISTRATOR LISTED BELOW:

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DISTRIBUTION IN DOLLARS								
CLASS	ORIGINAL FACE VALUE	BEGINNING PRINCIPAL BALANCE	PRINCIPAL	INTEREST	TOTAL	REALIZED LOSSES	DEFERRED INTEREST	ENDING PRINCIPAL BALANCE
A1A	311,578,000.00	161,461,172.69	7,137,055.86	820,693.69	7,957,749.55	0.00	0.00	154,324,116.83
A1B	34,620,000.00	17,940,245.45	793,011.30	92,257.71	885,269.01	0.00	0.00	17,147,234.15
A2	167,695,000.00	6,738,435.61	5,479,028.53	33,355.26	5,512,383.79	0.00	0.00	1,259,407.08
A3	194,958,000.00	194,958,000.00	0.00	993,635.94	993,635.94	0.00	0.00	194,958,000.00
A4	30,838,000.00	30,838,000.00	0.00	159,432.46	159,432.46	0.00	0.00	30,838,000.00
M1	34,370,000.00	34,370,000.00	0.00	181,158.54	181,158.54	0.00	0.00	34,370,000.00
M2	31,466,000.00	31,466,000.00	0.00	166,428.92	166,428.92	0.00	0.00	31,466,000.00
M3	19,848,000.00	19,848,000.00	0.00	105,525.20	105,525.20	0.00	0.00	19,848,000.00
M4	16,459,000.00	16,459,000.00	0.00	89,619.26	89,619.26	0.00	0.00	16,459,000.00
M5	15,491,000.00	15,491,000.00	0.00	84,774.50	84,774.50	0.00	0.00	15,491,000.00
M6	14,039,000.00	14,039,000.00	0.00	77,600.57	77,600.57	0.00	0.00	14,039,000.00
M7	13,555,000.00	13,555,000.00	0.00	86,605.15	86,605.15	0.00	0.00	13,555,000.00
M8	11,618,000.00	11,618,000.00	0.00	79,554.26	79,554.26	0.00	0.00	11,618,000.00
M9	10,650,000.00	10,650,000.00	0.00	73,902.13	73,902.13	0.00	0.00	10,650,000.00
M10	10,650,000.00	10,650,000.00	0.00	73,902.13	73,902.13	0.00	0.00	10,650,000.00
M11	9,680,000.00	9,680,000.00	0.00	67,171.13	67,171.13	0.00	0.00	9,680,000.00
P	100.00	100.00	0.00	94,920.64	94,920.64	0.00	0.00	100.00
R	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTALS	927,515,100.00	599,761,953.75	13,409,095.69	3,280,537.49	16,689,633.18	0.00	0.00	586,352,858.06

CLASS	ORIGINAL FACE VALUE	BEGINNING NOTIONAL BALANCE	PRINCIPAL	INTEREST	TOTAL	REALIZED LOSSES	DEFERRED INTEREST	ENDING NOTIONAL BALANCE
C	968,178,714.00	640,425,459.56	0.00	222,225.47	222,225.47	0.00	0.00	627,016,363.88



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FACTOR INFORMATION PER \$1000 OF ORIGINAL FACE							
CLASS	CUSIP	BEGINNING PRINCIPAL	PRINCIPAL	INTEREST	TOTAL	ENDING PRINCIPAL	CURRENT PASS-THRU RATE
A1A	46626LEF3	518.20466365	22.90616109	2.63399114	25.54015223	495.29850256	5.545000%
A1B	46626LEG1	518.20466349	22.90616118	2.66486742	25.57102860	495.29850231	5.610000%
A2	46626LEH9	40.18268648	32.67258135	0.19890432	32.87148567	7.51010513	5.400000%
A3	46626LEJ5	1,000.00000000	0.00000000	5.09666667	5.09666667	1,000.00000000	5.560000%
A4	46626LEK2	1,000.00000000	0.00000000	5.17000000	5.17000000	1,000.00000000	5.640000%
M1	46626LEL0	1,000.00000000	0.00000000	5.27083329	5.27083329	1,000.00000000	5.750000%
M2	46626LEM8	1,000.00000000	0.00000000	5.28916672	5.28916672	1,000.00000000	5.770000%
M3	46626LEN6	1,000.00000000	0.00000000	5.31666667	5.31666667	1,000.00000000	5.800000%
M4	46626LEP1	1,000.00000000	0.00000000	5.44500030	5.44500030	1,000.00000000	5.940000%
M5	46626LEQ9	1,000.00000000	0.00000000	5.47250016	5.47250016	1,000.00000000	5.970000%
M6	46626LER7	1,000.00000000	0.00000000	5.52749982	5.52749982	1,000.00000000	6.030000%
M7	46626LES5	1,000.00000000	0.00000000	6.38916636	6.38916636	1,000.00000000	6.970000%
M8	46626LET3	1,000.00000000	0.00000000	6.84750043	6.84750043	1,000.00000000	7.470000%
M9	46626LEU0	1,000.00000000	0.00000000	6.93916714	6.93916714	1,000.00000000	7.570000%
M10	46626LEV8	1,000.00000000	0.00000000	6.93916714	6.93916714	1,000.00000000	7.570000%
M11	46626LEW6	1,000.00000000	0.00000000	6.93916632	6.93916632	1,000.00000000	7.570000%
P	46626LEY2	1,000.00000000	0.00000000	949,206.40000000	949,206.40000000	1,000.00000000	0.000000%
TOTALS		646.63308851	14.45701066	3.53691006	17.99392072	632.17607785	

CLASS	CUSIP	BEGINNING NOTIONAL	PRINCIPAL	INTEREST	TOTAL	ENDING NOTIONAL	CURRENT PASS-THRU RATE
C	46626LEX4	661.47442647	0.00000000	0.22952939	0.22952939	647.62461188	0.000000%



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Principal Funds:

Scheduled Principal Payments (Total)	402,240.21
Group 1	218,908.52
Group 2	183,331.69
Principal Prepayments (Total)	11,873,970.09
Group 1	6,947,311.46
Group 2	4,600,736.72
Curtailments (Total)	54,443.84
Group 1	12,792.07
Group 2	41,651.77
Curtailment Interest Adjustments (Total)	9.51
Group 1	8.88
Group 2	0.63
Repurchase Principal (Total)	0.00
Group 1	0.00
Group 2	0.00
Substitution Amounts (Total)	0.00
Group 1	0.00
Group 2	0.00
Net Liquidation Proceeds (Total)	756,637.05
Group 1	409,081.19
Group 2	347,555.86



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Other Principal Adjustments (Total)	321,794.98
Group 1	114,004.88
Group 2	207,790.10

Interest Funds:

Gross Interest	3,741,268.16
Group 1	1,697,133.65
Group 2	2,044,134.51
Servicing Fees	211,310.41
Group 1	94,542.53
Group 2	116,767.88
Trustee Fees	1,601.05
Group 1	717.38
Group 2	883.67
Custodian Fee	1,008.30
Interest Adjustments from Prior Periods	0.00
Group 1	0.00
Group 2	0.00
Trust Oversight Manager Fees	8,005.32
Group 1	3,586.98
Group 2	4,418.33



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Prepayment Penalties:

Number of Loans Prepaid with Respect to which Prepayment Penalties were Collected	21
Group 1	11
Group 2	10
Balance of Loans Prepaid with Respect to which Prepayment Penalties were Collected	4,229,746.09
Group 1	1,966,548.07
Group 2	2,263,198.02
Amount of Prepayment Penalties Collected	94,920.64
Group 1	44,278.01
Group 2	50,642.63



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Available Remittance Amount	16,542,602.65
Principal Remittance Amount (Total)	13,023,259.57
Group 1	7,701,885.75
Group 2	5,321,373.82
Interest Remittance Amount (Total)	3,519,343.08
Group 1	1,598,286.76
Group 2	1,922,064.63



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Pool Detail:

Beginning Number of Loans Outstanding	3,328
Group 1	1,728
Group 2	1,600
Ending Number of Loans Outstanding	3,256
Group 1	1,685
Group 2	1,571
Beginning Aggregate Loan Balance	640,425,459.74
Group 1	286,958,730.07
Group 2	353,466,729.67
Ending Aggregate Loan Balance	627,016,364.06
Group 1	279,141,983.57
Group 2	347,874,380.49
Current Advances	0.00
Group 1	0.00
Group 2	0.00
Aggregate Advances	0.00
Group 1	0.00
Group 2	0.00
Weighted Average Remaining Term To Maturity	335.55
Group 1	335.00
Group 2	336.00
Weighted Average Net Mortgage Rate	6.59627%
Group 1	6.68369%



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Group 2

6.52530%



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Delinquent Mortgage Loans			
Group 1			
Category	Number	Principal Balance	Percentage
1 Month	43	7,449,462.96	2.67%
2 Month	20	3,457,370.52	1.24%
3 Month	28	3,678,197.79	1.32%
Total	91	14,585,031.27	5.22%

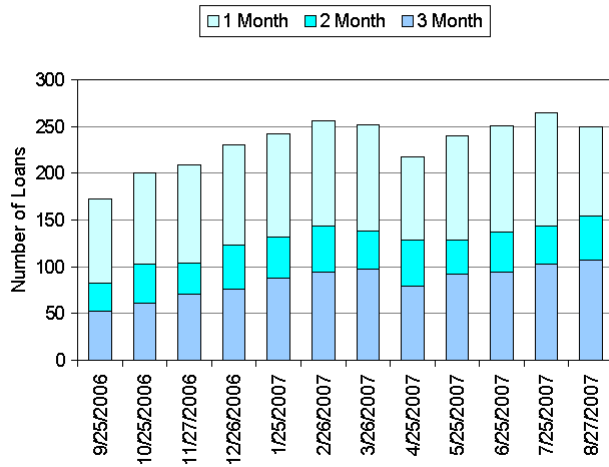
Delinquent Mortgage Loans			
Group 2			
Category	Number	Principal Balance	Percentage
1 Month	53	9,535,505.82	2.74%
2 Month	27	3,743,442.13	1.08%
3 Month	79	5,861,948.13	1.69%
Total	159	19,140,896.08	5.50%

** Delinquent Bankruptcies and Foreclosures are not included in the table above.*

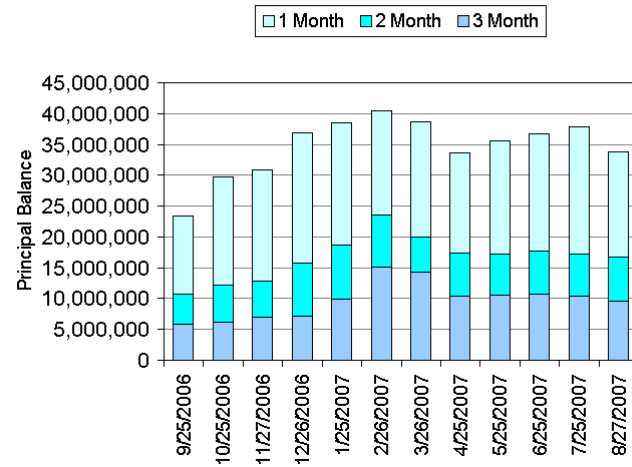


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Number of Delinquent Loans - Monthly Trend



Principal Balance of Delinquent Loans - Monthly Trend



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Bankruptcies			
Group Number	Number of Loans	Principal Balance	Percentage
1	26	3,460,783.84	1.24%
2	27	3,778,745.48	1.09%
Total	53	7,239,529.32	1.15%

Group 1 Bankruptcy Reporting:

Number of Bankruptcy Loans that are Current	0
Principal Balance of Bankruptcy Loans that are Current	0.00
Number of Bankruptcy Loans that are 1 Month Delinquent	2
Principal Balance of Bankruptcy Loans that are 1 Month Delinquent	124,228.45
Number of Bankruptcy Loans that are 2 Months Delinquent	2
Principal Balance of Bankruptcy Loans that are 2 Months Delinquent	334,832.84
Number of Bankruptcy Loans that are 3+ Months Delinquent	22
Principal Balance of Bankruptcy Loans that are 3+ Months Delinquent	3,001,722.55
Total Number of Bankruptcy Loans	26
Total Principal Balance of Bankruptcy Loans	3,460,783.84

Group 2 Bankruptcy Reporting:

Number of Bankruptcy Loans that are Current	2
Principal Balance of Bankruptcy Loans that are Current	79,940.76
Number of Bankruptcy Loans that are 1 Month Delinquent	2
Principal Balance of Bankruptcy Loans that are 1 Month Delinquent	539,925.96
Number of Bankruptcy Loans that are 2 Months Delinquent	2
Principal Balance of Bankruptcy Loans that are 2 Months Delinquent	234,351.56
Number of Bankruptcy Loans that are 3+ Months Delinquent	21
Principal Balance of Bankruptcy Loans that are 3+ Months Delinquent	2,924,527.20
Total Number of Bankruptcy Loans	27



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Total Principal Balance of Bankruptcy Loans	3,778,745.48
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Foreclosures			
Group Number	Number of Loans	Principal Balance	Percentage
1	101	18,786,610.37	6.73%
2	68	20,744,753.51	5.96%
Total	169	39,531,363.88	6.30%

Group 1 Foreclosure Reporting:

Number of Foreclosure Loans that are Current	6
Principal Balance of Foreclosure Loans that are Current	1,025,095.05
Number of Foreclosure Loans that are 1 Month Delinquent	5
Principal Balance of Foreclosure Loans that are 1 Month Delinquent	664,936.19
Number of Foreclosure Loans that are 2 Months Delinquent	15
Principal Balance of Foreclosure Loans that are 2 Months Delinquent	2,860,151.15
Number of Foreclosure Loans that are 3+ Months Delinquent	75
Principal Balance of Foreclosure Loans that are 3+ Months Delinquent	14,236,427.98
Total Number of Foreclosure Loans	101
Total Principal Balance of Foreclosure Loans	18,786,610.37

Group 2 Foreclosure Reporting:

Number of Foreclosure Loans that are Current	2
Principal Balance of Foreclosure Loans that are Current	1,023,412.94
Number of Foreclosure Loans that are 1 Month Delinquent	0
Principal Balance of Foreclosure Loans that are 1 Month Delinquent	0.00
Number of Foreclosure Loans that are 2 Months Delinquent	11
Principal Balance of Foreclosure Loans that are 2 Months Delinquent	2,160,668.35
Number of Foreclosure Loans that are 3+ Months Delinquent	55
Principal Balance of Foreclosure Loans that are 3+ Months Delinquent	17,560,672.22
Total Number of Foreclosure Loans	68



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Total Principal Balance of Foreclosure Loans	20,744,753.51
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REO Properties			
Group Number	Number of Loans	Principal Balance	Percentage
1	33	5,218,651.36	1.87%
2	21	5,004,092.24	1.44%
Total	54	10,222,743.60	1.63%

Group 1 REO Reporting:

Number of REO Loans that are Current	0
Principal Balance of REO Loans that are Current	0.00
Number of REO Loans that are 1 Month Delinquent	0
Principal Balance of REO Loans that are 1 Month Delinquent	0.00
Number of REO Loans that are 2 Months Delinquent	0
Principal Balance of REO Loans that are 2 Months Delinquent	0.00
Number of REO Loans that are 3+ Months Delinquent	33
Principal Balance of REO Loans that are 3+ Months Delinquent	5,218,651.36
Total Number of REO Loans	33
Total Principal Balance of REO Loans	5,218,651.36

Group 2 REO Reporting:

Number of REO Loans that are Current	0
Principal Balance of REO Loans that are Current	0.00
Number of REO Loans that are 1 Month Delinquent	0
Principal Balance of REO Loans that are 1 Month Delinquent	0.00
Number of REO Loans that are 2 Months Delinquent	0
Principal Balance of REO Loans that are 2 Months Delinquent	0.00
Number of REO Loans that are 3+ Months Delinquent	21
Principal Balance of REO Loans that are 3+ Months Delinquent	5,004,092.24
Total Number of REO Loans	21



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Total Principal Balance of REO Loans

5,004,092.24

Principal Payoffs by Group occurred in this Distribution			
Group Number	Number of Loans	Principal Balance	Percentage
1	42	7,471,032.15	2.68%
2	29	5,159,574.99	1.48%
Total	71	12,630,607.14	2.01%



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Realized Loss Group Report					
Group Number	Current Loss	Cumulative Loss	Ending Balance	Balance of Liquidated Loans	Net Liquidation Proceeds
1	114,639.50	1,126,854.99	279,141,983.57	523,720.69	409,081.19
2	211,282.41	2,223,343.36	347,874,380.49	558,838.27	347,555.86
TOTAL	325,921.91	3,350,198.35	627,016,364.06	1,082,558.96	756,637.05

Loss Detail:

Nonrecoverables from Losses	4,539.27
Group 1	4,539.27
Group 2	0.00
Current Realized Losses- Reduced by Recoveries	381,296.84
Group 1	110,321.48
Group 2	270,975.36
Cumulative Realized Losses - Reduced by Recoveries	3,426,449.62
Group 1	1,135,620.33
Group 2	2,290,829.29
Current Applied Losses	0.00
Cumulative Applied Losses	0.00



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Trigger Event	NO
TEST I - Trigger Event Occurrence	NO
(Is Delinquency Percentage > 33.50% of Senior Enhancement Percentage ?)	
Delinquency Percentage	11.64092%
33.5% of Senior Enhancement Percentage	12.18704%
OR	
TEST II - Trigger Event Occurrence	NO
(Are Cumulative Realized Losses as % of Original Loan Bal > Required Cumulative Loss % ?)	
Cumulative Realized Losses as % of Original Loan Bal	0.35391%
Required Cumulative Loss %	0.00000%
 O/C Reporting	
Targeted Overcollateralization Amount	40,663,506.00
Ending Overcollateralization Amount	40,663,506.00
Ending Overcollateralization Deficiency	0.00
Overcollateralization Release Amount	0.00
Monthly Excess Interest	406,623.58
Payment to Class C	222,225.47



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Certificate Interest Shortfall Detail:

Interest Carry Forward:

Interest Carryforward Balance with respect to such Distribution Date

Class A-1a	0.00
Class A-1b	0.00
Class A-2	0.00
Class A-3	0.00
Class A-4	0.00
Class M-1	0.00
Class M-2	0.00
Class M-3	0.00
Class M-4	0.00
Class M-5	0.00
Class M-6	0.00
Class M-7	0.00
Class M-8	0.00
Class M-9	0.00
Class M-10	0.00
Class M-11	0.00

Interest Carryforward Amount Paid This Period

Class A-1a	0.00
Class A-1b	0.00
Class A-2	0.00
Class A-3	0.00
Class A-4	0.00
Class M-1	0.00
Class M-2	0.00
Class M-3	0.00
Class M-4	0.00
Class M-5	0.00



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Class M-6	0.00
Class M-7	0.00
Class M-8	0.00
Class M-9	0.00
Class M-10	0.00
Class M-11	0.00

Interest Carryforward Amount Occured This Period 0.00

Class A-1a	0.00
Class A-1b	0.00
Class A-3	0.00
Class A-2	0.00
Class A-4	0.00
Class M-1	0.00
Class M-2	0.00
Class M-3	0.00
Class M-4	0.00
Class M-5	0.00
Class M-6	0.00
Class M-7	0.00
Class M-8	0.00
Class M-9	0.00
Class M-10	0.00
Class M-11	0.00

Remaining Interest Carryforward Amount

Class A-1a	0.00
Class A-1b	0.00
Class A-2	0.00
Class A-3	0.00
Class A-4	0.00



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Class M-1	0.00
Class M-2	0.00
Class M-3	0.00
Class M-4	0.00
Class M-5	0.00
Class M-6	0.00
Class M-7	0.00
Class M-8	0.00
Class M-9	0.00
Class M-10	0.00
Class M-11	0.00



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Swap Account:

Net Swap Payment Due	0.00
Net Swap Payment Paid	0.00
Net Swap Receipt Due	274,335.34
Beginning Balance	1,000.00
Additions to the Swap Account	274,335.34
Withdrawals from the Swap Account	274,335.34
Ending Balance	1,000.00

Basis Risk Reserve Fund Account:

Beginning Balance	1,000.00
Additions to the Basis Risk Reserve Fund	20,787.46
Divident Earnings on the Basis Risk Reserve Fund	0.00
Withdrawals from the Basis Risk Reserve Fund	20,787.46
Ending Balance	1,000.00

Basis Risk Reserve Carryover:

Interest Carryover Amount Occured This Period	
Class A-1a	0.00
Class A-1b	0.00
Class A-2	0.00
Class A-3	0.00
Class A-4	0.00
Class M-1	0.00
Class M-2	0.00
Class M-3	0.00
Class M-4	0.00
Class M-5	0.00
Class M-6	429.67



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Class M-7	12,094.75
Class M-8	15,691.33
Class M-9	15,360.20
Class M-10	15,360.20
Class M-11	13,961.19

Interest Carryover Amount Paid This Period

Class A-1a	0.00
Class A-1b	0.00
Class A-2	0.00
Class A-3	0.00
Class A-4	0.00
Class M-1	0.00
Class M-2	0.00
Class M-3	0.00
Class M-4	0.00
Class M-5	0.00
Class M-6	429.67
Class M-7	12,094.75
Class M-8	15,691.33
Class M-9	15,360.20
Class M-10	15,360.20
Class M-11	13,961.19

Remaining Interest Carryover Amount

Class A-1a	0.00
Class A-1b	0.00
Class A-2	0.00
Class M-1	0.00
Class A-3	0.00
Class A-4	0.00



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Class M-2	0.00
Class M-3	0.00
Class M-4	0.00
Class M-5	0.00
Class M-6	0.00
Class M-7	0.00
Class M-8	0.00
Class M-9	0.00
Class M-10	0.00
Class M-11	0.00



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Non-Supported Interest Shortfall:

Total Prepayment Interest Shortfall occurred this distribution	0.00
Prepayment Interest Shortfall Allocated to Class A-1a	0.00
Prepayment Interest Shortfall Allocated to Class A-1b	0.00
Prepayment Interest Shortfall Allocated to Class A-2	0.00
Prepayment Interest Shortfall Allocated to Class A-3	0.00
Prepayment Interest Shortfall Allocated to Class A-4	0.00
Prepayment Interest Shortfall Allocated to Class M-1	0.00
Prepayment Interest Shortfall Allocated to Class M-2	0.00
Prepayment Interest Shortfall Allocated to Class M-3	0.00
Prepayment Interest Shortfall Allocated to Class M-4	0.00
Prepayment Interest Shortfall Allocated to Class M-5	0.00
Prepayment Interest Shortfall Allocated to Class M-6	0.00
Prepayment Interest Shortfall Allocated to Class M-7	0.00
Prepayment Interest Shortfall Allocated to Class M-8	0.00
Prepayment Interest Shortfall Allocated to Class M-9	0.00
Prepayment Interest Shortfall Allocated to Class M-10	0.00
Prepayment Interest Shortfall Allocated to Class M-11	0.00
Prepayment Interest Shortfall Allocated to Class C	0.00
Total Relief Act Interest Shortfall occurred this distribution	0.00
Relief Act Interest Shortfall Allocated to Class A-1a	0.00
Relief Act Interest Shortfall Allocated to Class A-1b	0.00
Relief Act Interest Shortfall Allocated to Class A-2	0.00
Relief Act Interest Shortfall Allocated to Class A-3	0.00
Relief Act Interest Shortfall Allocated to Class A-4	0.00
Relief Act Interest Shortfall Allocated to Class M-1	0.00
Relief Act Interest Shortfall Allocated to Class M-2	0.00



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Relief Act Interest Shortfall Allocated to Class M-3	0.00
Relief Act Interest Shortfall Allocated to Class M-4	0.00
Relief Act Interest Shortfall Allocated to Class M-5	0.00
Relief Act Interest Shortfall Allocated to Class M-6	0.00
Relief Act Interest Shortfall Allocated to Class M-7	0.00
Relief Act Interest Shortfall Allocated to Class M-8	0.00
Relief Act Interest Shortfall Allocated to Class M-9	0.00
Relief Act Interest Shortfall Allocated to Class M-10	0.00
Relief Act Interest Shortfall Allocated to Class M-11	0.00
Relief Act Interest Shortfall Allocated to Class C	0.00

Available Net Funds Cap to Libor Certificates 5.996613

One-Month LIBOR for Such Distribution Date 5.320000

LIBOR Certificates, the Uncapped Pass-Through Rate for Such Distribution Date

Class A-1a	5.545000
Class A-1b	5.610000
Class A-2	5.400000
Class A-3	5.560000
Class A-4	5.640000
Class M-1	5.750000
Class M-2	5.770000
Class M-3	5.800000
Class M-4	5.940000
Class M-5	5.970000
Class M-6	6.030000
Class M-7	6.970000
Class M-8	7.470000
Class M-9	7.570000
Class M-10	7.570000



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Class M-11

7.570000



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Deferred Amounts Detail:

(Reduction of Certificate Principal Amounts due to Applied Loss Amounts)

Deferred Amount with respect to such Distribution Date

Class M-1	0.00
Class M-2	0.00
Class M-3	0.00
Class M-4	0.00
Class M-5	0.00
Class M-6	0.00
Class M-7	0.00
Class M-8	0.00
Class M-9	0.00
Class M-10	0.00
Class M-11	0.00

Deferred Amount Paid This Period

Class M-1	0.00
Class M-2	0.00
Class M-3	0.00
Class M-4	0.00
Class M-5	0.00
Class M-6	0.00
Class M-7	0.00
Class M-8	0.00
Class M-9	0.00
Class M-10	0.00
Class M-11	0.00



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Deferred Amount Occured This Period	0.00
Class M-1	0.00
Class M-2	0.00
Class M-3	0.00
Class M-4	0.00
Class M-5	0.00
Class M-6	0.00
Class M-7	0.00
Class M-8	0.00
Class M-9	0.00
Class M-10	0.00
Class M-11	0.00
 Remaining Deferred Amount	
Class M-1	0.00
Class M-2	0.00
Class M-3	0.00
Class M-4	0.00
Class M-5	0.00
Class M-6	0.00
Class M-7	0.00
Class M-8	0.00
Class M-9	0.00
Class M-10	0.00
Class M-11	0.00

