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### **GMACM** CER

	STATEMENT TO CENTIFICATENDEDERS
	PHH Mortgage Corporation - MASTER SERVIC STATEMENT TO CERTIFICATEHOLDERS

					D1	STRIBUTION S	<i>SUMMARY</i>						
CLASS	CUSIP	ORIGINAL FACE VALUE	PRINCIPAL BALANCE BEFO DISTRIBUTIO	RE PASS-THR			EREST IBUTION	TOTAL DISTRIBUTI	:ON	*DEFERRED INTEREST	PRINCIPAL LOSS	ADDITIONAL BALANCE	REMAINING PRINCIPAL BALANCE
A-1	361856ER4 127	74,156,000.00	57,373,616.5	7 2.744	75 % 2,650,40	06.07 122,	318.87	2,772,724.	94	0.00	0.00	0.00	54 722 210 50
CERTS		0.00	11,230,877.9	0.000	000 %	0.00	0.00	0.	00	0.00	274,517.15	0.00	54,723,210.50 10,956,360.81
	1,27	74,156,000.00	68,604,494.5	3	2,650,40	06.07 122,	318.87	2,772,724.	94	0.00	274,517.15	0.00	65,679,571.31
			STRIBUTION FACT AMOUNTS PER \$25							* DEFERRED INT	TEREST - INCLU	DES NON-CASH	ALLOCATIONS
CLASS	PRINCIPAL BALANCE BEFORE DISTRIBUTION	PRINCIPAL DISTRIBUTION	INTEREST DISTRIBUTION	ADDITIONAL BALANCE	TOTAL DISTRIBUTION	DEFERRED INTEREST	BALA	INCIPAL NCE AFTER   TRIBUTION		DETERMINATION	DATE		18-June-2019
A-1	1,125.718055	52.003171	2.399998	0.000000	54.403169	0.000000	1,0	73.714885		PAYMENT DATE  PHH MORTGAGE C  801 NORTH BRAN GLENDALE. CA	ND BLVD, SUITE	650	25-June-2019

GLENDALE, CA 91203 (818) 260-1506 www.vision.phh.com

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 4.294860 % CERTS 0.000000 %

Effective June 1, 2019, Ocwen Financial Corporation completed the merger of its licensed legal entity, Ocwen Loan Servicing, into PHH Mortgage Corporation.

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# $CM\Delta CM$

	di iACi i
	HOME EQUITY LOAN TRUST 2006-HE1
PHH	Mortgage Corporation - MASTER SERVICER
	STATEMENT TO CERTIFICATEHOLDERS

				INTEREST DI	STRIBUTION 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 CERTS		05/28/2019-06/24/2019 05/01/2019-05/31/2019	Actua1/360 30/360	122,481.52 0.00	0.00 0.00	162.65 0.00	0.00 0.00	122,318.87 0.00
DEAL TOTALS				122,481.52	0.00	162.65	0.00	122,318.87

	PREPAYMENT INTE	REST SHORTFALL	AND UNPAID INTER	REST 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	0.00	0.00	0.00	0.00	0.00		

INDEX VALUE USED FOR THE CURRENT DISTRIBUTION : LIBOR - 1 MONTH 2.4297500

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

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# **GMACM**

	HOME EQUITY LOAN TRUST 2006-HE1
PHH	Mortgage Corporation - MASTER SERVICER
	STATEMENT TO CERTIFICATEHOLDERS

						COLLATERAL SUMMARY	,						
POOL/GROUP	MASTER   SERVICER   FEE AMOU	SUBSERVICE   FEE AMOUNT	AVER	HTED WEIGHTED AGE AVERAGE S RATE NET RATE	A	VEIGHTED VERAGE REMAINING MORTIZATION TERM	WEIGHTE AVERAGE TO MATU	MONTHS	WEIGHT AVERAG DRAW M	E REMAINING	PERCENTAGE OF DELINQUE LOANS	VT	ADDITIONAL DRAW AMOUNTS
POOL -161052	0.0	30,314.6	7 5.91	465807 % 4.814302	63 %	164.87	92	.16		0.00	13.6881620	%	0.00
DEAL TOTALS	0.0	30,314.6	7								13.6881620	%	0.00
POOL/GROUP	BEGINNII	NG OF PERIOD AMOUNT	SCHED COUNT	ULED PRINCIPAL AMOUNT	COUNT	CURTAILMENTS - AMOUNT	F	PAYOFFS AM	10UNT	MATURED   COUNT	LOANS AMOUNT		
POOL (161052)	2,907	72,755,182.96	N/A	1,259,244.33	N/A	140,654.17	71	1,583,	315.03	0	N/A		
DEAL TOTALS	2,907	72,755,182.96	N/A	1,259,244.33	N/A	140,654.17	71	1,583,	315.03	0	N/A		
POOL/GROUP	REPUI	RCHASES AMOUNT	COUNT	LIQUIDATIONS AMOUNT	COUNT	LOSSES AMOUNT	COUNT	DRAWS AM	10UNT	END OF I	PERIOD AMOUNT		
POOL (161052)	0	0.00	4	296,614.84	N/A	28,343.84	N/A		0.00	2,832	69,447,010.75		
DEAL TOTALS	0	0.00	4	296,614.84	N/A	28,343.84	N/A		0.00	2,832	69,447,010.75		

Ocwen Recovery Fee for the Current Period is 2,753.62

Total Curtailments for the deal are 140,654.17

The Loan Count at the Beginning of the preceding Collection Period was 2,985

POOL -161052 Net WAC Rate: 4.814303

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#### GMACM HOME EQUITY LOAN TRUST 2006-HE1 PHH Mortgage Corporation - MASTER SERVICER STATEMENT TO CERTIFICATEHOLDERS

					DEL	INQUENCY SUMMAR	Y					
		CURRENT	<u> </u>				DEL	INQUENCY				
			] 3	0-59 DAYS	60	-89 DAYS	90	-119 DAYS	12	0-149 DAYS		150-179 DAYS
POOL/GROUP	COUNT	AMOUNT	COUNT	AMOUNT	COUNT	AMOUNT	COUNT	AMOUNT	COUNT	AMOUNT	COUNT	AMOUNT
POOL (161052)	2,607	59,940,991.38	70	1,946,565.89	22	415,633.01	7	157,880.70	5	162,004.68	12	550,093.23
DEAL TOTALS	2,607	59,940,991.38	70	1,946,565.89	22	415,633.01	7	157,880.70	5	162,004.68	12	550,093.23
		180+ DAYS	F	ORECLOSURE	RE	O LOANS	PA.	ID OFF	RE	PURCHASED	ļ	LIQUIDATED

		180+ DAYS	F	ORECLOSURE	REG	O LOANS	P/	AID OFF	RE	EPURCHASED	<i> </i>	LIQUIDATED
POOL/GROUP	COUNT	AMOUNT	COUNT	AMOUNT	COUNT	AMOUNT	COUNT	AMOUNT	COUNT	AMOUNT	COUNT	AMOUNT
POOL (161052)	80	4,286,623.94	21	1,296,365.06	8	690,852.86	71	1,583,315.03	0	0.00	4	296,614.84
DEAL TOTALS	80	4,286,623.94	21	1,296,365.06	8	690,852.86	71	1,583,315.03	0	0.00	4	296,614.84

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

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	MODIFICATION SUMMARY										
					OTHER MODI	FICATIONS	5				
		CURRENT PERIOD	(	CALENDAR YEAR		CUMULATIVE		CUR	RENT PERIOD	CI	UMULATIVE
POOL/GROUP	COUNT	CAPITALIZED AMOUNT	COUNT	CAPITALIZED AMOUNT	COUNT	CAPITALIZED AMOUNT	% OF ORIG BAL	COUNT	BALANCE	COUNT	BALANCE
POOL (161052)	2	1,947.01	29	144,068.87	190	429,847.96	0.044711%	442	15,217,449.43	742	10,994,071.42
DEAL TOTALS	2	1,947.01	29	144,068.87	190	429,847.96	0.044711%	442	15,217,449.43	742	10,994,071.42

Calendar Year Capitalization Workouts represent all Capitalization Workouts entered into during the current calendar year as it relates to the Collection Period

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## **GMACM**

	HOME	<b>EQUITY</b>	LOAN	TRUST	2006	-HE1	
PHH	Mortgag	ge Corp	oratio	on – M	ASTER	SERVICER	
	STATI	EMENT T	O CERT	TIFICA	TEHOLI	DERS	

	COLLECTIONS SUMMARY		
	POOL (161052)	DEAL TOTALS	
(1) INTEREST COLLECTIONS	208,449.81	208,449.81	
(1a) LESS EXCLUDED INTEREST	38,366.87	38,366.87	
(1b) =INCLUDED INTEREST COLLECTIONS	170,082.94	170,082.94	
(2) PRINCIPAL COLLECTIONS	2,983,213.53	2,983,213.53	
(2a) LESS EXCLUDED PRINCIPAL	380,571.53	380,571.53	
(2b) =INCLUDED PRINCIPAL COLLECTIONS	2,602,642.00	2,602,642.00	
(3) ADDITIONAL BALANCE	0.00	0.00	
(4) NET PRINCIPAL COLLECTIONS	2,602,642.00	2,602,642.00	
(5) ADJUSTMENT AMOUNT	0.00	0.00	
(6) INSURED PAYMENT AMOUNT	0.00	0.00	
(7) TOTAL COLLECTIONS AMOUNT	2,772,724.94	2,772,724.94	
	ALLOCATION OF PAYME	NTS	
	POOL (161052)	DEAL TOTALS	
(1) TOTAL COLLECTIONS	2,772,724.94	2,772,724.94	
(2) INTEREST DISTRIBUTION AMOUNT	122,318.87	122,318.87	
(3) PRINCIPAL COLLECTION DISTRIBUTION AMOUNT	2,600,694.99	2,600,694.99	
(4) LIQUIDATION LOSS DISTRIBUTION AMOUNT	49,711.08	49,711.08	
(5) CREDIT ENHANCEMENT PREMIUM AMOUNT	0.00	0.00	
(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 SUMM	ARY	
	POOL (161052)	DEAL TOTALS	
(1) PREPAYMENT FEE COLLECTED	0.00	0.00	
(2) PREPAYMENT FEE PAID 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 49,711.08 Page: 6 of 9

# GMACM HOME EQUITY LOAN TRUST 2006-HE1 PHH Mortgage Corporation - MASTER SERVICER STATEMENT TO CERTIFICATEHOLDERS

		LIQUIDATION LOSS	5 SUMMARY			
CURRE	NT PERIOD REALIZED LOSSES	DEEMED LIQUIDATIONS	CHARGE-OFFS	BANKRUPTCY	TOTAL LIQUIDATIONS	
POOL (161052)	(1) LOSS COUNT (2) BEGINNING AGGREGATE ACTUAL BALANCE (3) REALIZED LOSS AMOUNT	0 0.00 0.00	296,614.84 296,614.84	0 0.00 0.00	296,614.84 296,614.84	
DEAL TOTAL	(1) LOSS COUNT (2) BEGINNING AGGREGATE ACTUAL BALANCE (3) REALIZED LOSS AMOUNT	0 0.00 0.00	0.00 296,614.84 0		296,614.84 296,614.84	
CUMULATIVE REALIZED LOSSES		DEEMED LIQUIDATIONS	CHARGE-OFFS	BANKRUPTCY	TOTAL LIQUIDATIONS	
(1) LOSS COUNT POOL (161052) (2) TOTAL REALIZED LOSS		0	3,761 359,044,300.83	0.00	3,761 359,044,300.83	
DEAL TOTAL	(1) LOSS COUNT (2) TOTAL REALIZED LOSS	0.00	3,761 359,044,300.83	0	3,761 359,044,300.83	
SUBSEQUENT RECOVERIES		CURRENT PERIOD	CUMULATIVE			
POOL (161052)	(1) SUBSEQUENT RECOVERIES COUNT (2) SUBSEQUENT PRINCIPAL RECOVERIES (3) NET LOSS (4) NET LOSS %	28 6,959.06 289,655.78 0.030129 %	4,195 31,923,708.02 327,120,592.81 34.025971 %			
DEAL TOTAL	(1) SUBSEQUENT RECOVERIES COUNT (2) SUBSEQUENT PRINCIPAL RECOVERIES (3) NET LOSS (4) NET LOSS %	28 6,959.06 289,655.78 0.030129 %	4,195 31,923,708.02 327,120,592.81 34.025971 %			

The Cumulative Total Realized Loss Percentages are as follows:

 POOL (161052)
 37.346566 %

 DEAL TOTAL
 37.346566 %

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.

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GMACM HOME EQUITY LOAN TRUST 2006-HE1 PHH Mortgage 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 >= 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. Lig. 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. Lig. Loss Amt > 2.60% plus 1/12 of 1.00% * Cut-off Date Bal	Trigger in effect	
POOL (161052)	Trigger Event (iv)	Agg. Lig. Loss Amt > 3.60% * Cut-off Date Balance	Trigger in effect	
POOL (161052)	Trigger Event (v)	Rolling Three Month Delinguency Percentage >= 3.50%	Trigger in effect	
POOL (161052)	Trigger Event (vi)	Excess Spread < 2.00%	Trigger in effect	

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3,767,439.44

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DEAL TOTALS

#### GMACM HOME EQUITY LOAN TRUST 2006-HE1 PHH Mortgage Corporation - MASTER SERVICER STATEMENT TO CERTIFICATEHOLDERS

			OVE	RCOLLATERALIZAT	ION SUMMARY					
	PRIOR REQUIRED OVERCOLLATERALIZATION AMOUNT	BEGINNING OVERCOLLATERALIZATI UNDERCOLLATERALIZAT. AMOUNT	IÓN I	OVERCOLLATERALIZATION INCREASE AMOUNT			ENDING OVERCOLLATERALIZATIC UNDERCOLLATERALIZATI AMOUNT	ON OVERCOLL		
GROUP I (16	61052) 34,609,861.35	11,230,877.96		0.00	(	0.00	10,956,360.81	34	34,609,861.35	
DEAL TOTALS	34,609,861.35	11,230,877.96		0.00		0.00	10,956,360.81	34	34,609,861.35	
				CREDIT ENHANCEM	MENT SUMMARY					
POOL/GROUP	CREDIT ENHANCER	PREVIOUS UNREIMBURSED CREDIT PREMIUM	INTEREST ON PREVIOUS UNREIMBURSED PREMIUM	CURRENT MONTH ENHANCEMENT PREMIUM DUE	CREDIT ENHANCEMENT PREMIUM AMOUNT PAID	CRE ENHANCEM UNREIMBUR PREM	ENT ENHANCEMENT SED DRAW	CREDIT ENHANCEMENT REIMBURSEMENT AMOUNT	CREDIT ENHANCEMENT UNREIMBURSED AMOUNT	
POOL (161052)	) Financial Guaranty	Insurance Com 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	
				EXCLUDED AMOU	INTS SUMMARY					
POOL/GROUP		BEGINNING EXCLUDED AMOUNT		PRINCIPAL DRAWS		DED TPAL IT	EXCLUDED LOSS AMOUNT		ENDING EXCLUDED AMOUNT	
POOL (161052)	)	4,150,688.43		0.00	380,57	71.53	2,677.46		3,767,439.44	

0.00

380,571.53

2,677.46

4,150,688.43

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## GMACM HOME EQUITY LOAN TRUST 2006-HE1 PHH Mortgage Corporation - MASTER SERVICER STATEMENT TO CERTIFICATEHOLDERS

				REPURCHASE SU	MMARY					
			BREACH OF REPS AND WARRANTIES		OPTIONAL REPURCHASE OF DEFAULTED LOANS		SELLER SERVICER REPURCHASES		TOTAL	
POOL/GROUP			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 MODIFICA RATE REDUCTION INTEREST SHOR	TION N	CURRENT YEA LIEN RELEAS LOAN COUNT	•	CURRENT YEA LIEN RELEAS LOAN AMOUN	SE	CUMULAT. LIEN REI LOAN COU	LEASE	CUMULATIVE LIEN RELEASE LOAN AMOUNT
POOL (161052)	162.65	1,435,206.46		0		0.00		12	12	
DEAL TOTALS	162.65	1,435,206.46		0		0.0	00	12		605,283.71
	LIEN RELEASE OUTSTANDING PRINCIPAL AMOUNT AS A PERCENTAGE OF POOL BALANCE	CURRENT I ADVANCES OUTSTAND		CURREN ADVANC REIMBU						
POOL (161052)	0.87158	0.00		0.0	0	0			0.00	

#### Notes:

DEAL TOTALS

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.

0.00

0

0.00

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

0.87158

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

0.00