

**Student Loan Backed Reporting Template**  
**Quarterly Distribution Report**

<b>Issuer</b>	Illinois Student Assistance Commission
<b>Deal Name</b>	Series 2010-1
<b>Distribution Date</b>	01/25/19
<b>Collection Period</b>	10/01/2018 - 12/31/2018
<b>Contact Name</b>	Thomas Hood
<b>Contact Number</b>	847-831-8311
<b>Contact Email</b>	thomas.hood@illinois.gov
<b>Website</b>	

<b>Notes (FFELP)</b>													
Class	CUSIP	Rate	Index	Auction Status	Original Balance	Beg Princ Bal	Interest Accrual	Principal Paid	End Princ Bal	Bal after Waterfall	% of Securities	Maturity	
A-1	452281JB5	0.00000%	LIBOR plus 0.48%		181,000,000	-	-	-	-	-	0.00%	04/25/17	
A-2	452281JC3	0.00000%	LIBOR plus 1.05%		269,000,000	7,023,000	60,758	7,023,000	-	-	0.00%	04/25/22	
A-3	452281JD1	3.38988%	LIBOR plus 0.90%		154,000,000	154,000,000	1,273,274	1,029,000	152,971,000	148,963,000	100.00%	07/25/45	
<b>Total</b>					<b>604,000,000</b>	<b>161,023,000</b>	<b>1,334,032</b>	<b>8,052,000</b>	<b>152,971,000</b>	<b>148,963,000</b>	<b>100.00%</b>		

<b>Portfolio Summary</b>			
	Beg Balance	Activity	End Balance
Principal Balance	187,983,206.24	(5,768,570.21)	182,214,636.03
Accrued Interest	4,738,699.69	268,230.68	5,006,930.37
<b>Total Loan Balance</b>	<b>192,721,905.93</b>	<b>(5,500,339.53)</b>	<b>187,221,566.40</b>
Total Accounts Balance	8,942,014.04	(2,485,139.75)	6,456,874.29
Total Trust Assets	201,663,919.97	(7,985,479.28)	193,678,440.69
Weighted Average Coupon (WAC)	5.24%		5.24%
Weighted Average Maturity (WAM)	147		147
Number of Loans	29,332		28,116
Number of Borrowers	13,879		13,256
Average Borrower Indebtedness	13,885.86		14,123.53

<b>Funds and Accounts</b>			
	Beg Balance	Activity	End Balance
Reserve Account	945,345.55	395.76	945,741.31
Reserve Amt Required	945,345.55	395.76	945,741.31
Capitalized Interest Account	-	-	-
Capitalized Interest Account Required	-	-	-
Collection Fund	7,848,460.49	(2,466,626.33)	5,381,834.16
Loan Fund	-	-	-
Department Rebate Fund	148,208.00	(18,909.18)	129,298.82
<b>Total Accounts Balance</b>	<b>8,942,014.04</b>	<b>(2,485,139.75)</b>	<b>6,456,874.29</b>
Overcollateralization Amount	-	-	-

<b>Balance Sheet and Parity</b>			
	Beg Balance	Activity	End Balance
<b>Assets</b>			
Loans Receivable	187,983,206.24	(5,768,570.21)	182,214,636.03
Accrued Interest Receivable on Loans	4,738,699.69	268,230.68	5,006,930.37
Accrued Interest on Investment	-	-	-
Accrued Interest Subsidy Payments	-	-	-
Total Accounts/Funds Balance	8,942,014.04	(2,485,139.75)	6,456,874.29
<b>Total Assets</b>	<b>201,663,919.97</b>	<b>(7,985,479.28)</b>	<b>193,678,440.69</b>
<b>Liabilities</b>			
Bonds Payable	161,023,000.00	(8,052,000.00)	152,971,000.00
Accrued Interest on Senior Bonds	986,023.63	339,168.22	1,325,191.85
<b>Total Liabilities</b>	<b>162,009,023.63</b>	<b>(7,712,831.78)</b>	<b>154,296,191.85</b>
<b>Total Parity %</b>	<b>124.48%</b>		<b>125.52%</b>

<b>CPR (constant pmt rate)</b>	
	%
Lifetime	4.26%

<b>Servicer Balance</b>				
	Balance	% of Portfolio	# of Loans	Cms Outstanding
Edfinancial	173,478,081	92.66%	25,298	421,233
Sallie Mae	13,743,486	7.34%	2,818	137,841
<b>Total</b>	<b>187,221,566</b>	<b>100.00%</b>	<b>28,116</b>	<b>559,074</b>

<b>Portfolio by Loan Status</b>						
	# of Loans		Balance (inc Accrued Interest)		% of Balance	
	Beginning	Ending	Beginning	Ending	Beginning	Ending
In School	109	72	531,373.01	486,579.48	0.3%	0.3%
Grace	51	45	340,282.47	261,655.83	0.2%	0.1%
Repayment						
Current	23,381	21,566	151,985,936.14	146,885,298.95	78.9%	78.5%
31-60 Days Delinquent	676	605	3,936,987.03	3,605,683.45	2.0%	1.9%
61-90 Days Delinquent	358	321	1,723,084.86	1,969,194.53	0.9%	1.1%
91-120 Days Delinquent	194	231	1,311,570.26	1,485,448.63	0.7%	0.8%
121-180 Days Delinquent	360	302	1,677,904.25	1,844,173.09	0.9%	1.0%
181-270 Days Delinquent	280	291	1,295,555.42	2,044,972.30	0.7%	1.1%
271+ Days Delinquent	374	347	2,338,684.87	2,199,643.64	1.2%	1.2%
Total Repayment	25,623	23,663	164,269,722.83	160,034,414.59	85.2%	85.5%
Forbearance	2,604	2,218	14,783,590.71	14,947,680.70	7.7%	8.0%
Deferment	2,227	2,024	12,215,946.06	10,932,161.65	6.3%	5.8%
Claims in Progress	72	94	580,991.27	559,074.15	0.3%	0.3%
Claims Denied	-	-	-	-	0.0%	0.0%
<b>Total Portfolio</b>	<b>30,686</b>	<b>28,116</b>	<b>192,721,906.35</b>	<b>187,221,566.40</b>	<b>100.0%</b>	<b>100.0%</b>

<b>Delinquency Status</b>						
	# of Loans		Balance (inc Accrued Interest)		% of Balance	
	Beginning	Ending	Beginning	Ending	Beginning	Ending
Current	23,381	21,566	151,985,936.14	146,885,298.95	92.5%	91.8%
31-60 Days Delinquent	676	605	3,936,987.03	3,605,683.45	2.4%	2.3%
61-90 Days Delinquent	358	321	1,723,084.86	1,969,194.53	1.0%	1.2%
91-120 Days Delinquent	194	231	1,311,570.26	1,485,448.63	0.8%	0.9%
121-180 Days Delinquent	360	302	1,677,904.25	1,844,173.09	1.0%	1.2%
181-270 Days Delinquent	280	291	1,295,555.42	2,044,972.30	0.8%	1.3%
271+ Days Delinquent	374	347	2,338,684.87	2,199,643.64	1.4%	1.4%
<b>Total Portfolio</b>	<b>25,623</b>	<b>23,663</b>	<b>164,269,722.83</b>	<b>160,034,414.59</b>	<b>100.0%</b>	<b>100.0%</b>

<b>Portfolio by Loan Type</b>						
	# of Loans		Balance (inc Accrued Interest)		% of Balance	
	Beginning	Ending	Beginning	Ending	Beginning	Ending
Subsidized Consolidation Loans	3,528	3,452	47,154,772.98	45,871,426.32	24.5%	24.5%
Unsubsidized Consolidation Loans	3,256	3,197	48,369,669.05	47,244,449.30	25.1%	25.2%
Subsidized Stafford Loans	12,540	11,949	40,213,668.30	38,793,005.60	20.9%	20.7%
Unsubsidized Stafford Loans	9,390	8,928	48,212,591.52	46,657,867.97	25.0%	24.9%
PLUS / GradPLUS / SLS Loans	618	590	8,771,204.50	8,654,817.21	4.6%	4.6%
<b>Total Balance</b>	<b>29,332</b>	<b>28,116</b>	<b>192,721,906.35</b>	<b>187,221,566.40</b>	<b>100.0%</b>	<b>100.0%</b>

<b>Portfolio by School Type</b>						
	# of Loans		Balance (inc Accrued Interest)		% of Balance	
	Beginning	Ending	Beginning	Ending	Beginning	Ending
4 Year or Graduate	22,360	21,402	162,356,308.07	157,657,879.37	84.2%	84.2%

2-Year	5,579	5,362	19,314,259.97	18,689,625.78	10.0%	10.0%
Prop./Tech./Voc.	1,095	1,060	4,011,486.12	3,901,856.30	2.1%	2.1%
Other Loans	298	291	7,039,852.18	6,972,204.95	3.7%	3.7%
<b>Total Balance</b>	<b>29,332</b>	<b>28,116</b>	<b>192,721,906.35</b>	<b>187,221,566.40</b>	<b>100.0%</b>	<b>100.0%</b>

(a) Footnotes

(b) Footnotes

**Portfolio Indices**

	Balance		% of Total	
	Beginning	Ending	Beginning	Ending
Fixed Loans	169,112,651.10	164,277,110.43	85.1%	85.2%
T-Bill Loans	29,122,390.98	27,976,612.18	14.7%	14.5%
1 Year CMT	465,170.52	468,183.32	0.2%	0.2%
<b>Total Balance</b>	<b>198,700,212.60</b>	<b>192,721,905.93</b>	<b>100.0%</b>	<b>100.0%</b>

(a) Footnotes

(b) Footnotes

**Student Loan Backed Reporting Template  
Monitoring Waterfall and Collections**

Distribution Date	25-Jan-19
Collection Period	10/01/2018 - 12/31/2018

Collection Activity	
Collection Account	(As of Date)
	12/31/2018
Collection Amount Received	-
Recoveries	-
Reserve Account	-
Excess of Required Reserve Account	3,227.56
Interest on Investment Earnings	-
Capitalized Interest Account (after a stepdown or release date)	-
Prefunding Account (after release date)	-
Payments from Guarantor	1,245,219.71
Sale Proceeds	-
Advances or Reimbursements	-
Reimbursements by Guarantors	-
Reimbursements by Servicers/Sellers	-
Prepayments	-
Purchased by Servicers/Sellers	-
Prior Month's Allocations or Adjustments	-
Investment Income	-
All Fees	-
Other Amounts Received in Collection	4,133,386.89
<b>Total Available Funds</b>	<b>5,381,834.16</b>

(a) Footnotes  
(b) Footnotes

Fees Due for Current Period	(As of Date)
	12/31/2018
Trustee Fees	2,294.57
Servicing Fees	61,378.39
Administration Fees	22,938.90
Subordinate Administration Fees	45,877.80
Other Fees	-
<b>Total Fees</b>	<b>132,489.66</b>

Cumulative Default Rate	(As of Date)
	12/31/2018
Current Period's Defaults	670,847.33
Cumulative Defaults	87,399,396.27
<b>Cumulative Default Rate</b>	<b>13.91%</b>
Cumulative Recoveries (including reimbursements and collections)	85,485,173.06
<b>Cumulative Net Loss</b>	<b>0.30%</b>

(a) Footnotes

Waterfall Activity		
Waterfall for Distribution	Amount Due	Amount Remaining
<b>Total Net Available Funds</b>	5,381,834.16	
<b>First:</b> Payments required under any applicable joint sharing agreement	-	
<b>Second:</b> Trustee fees and expenses and any unpaid trustee fees and expenses	2,294.57	
<b>Third:</b> Servicing fees and expenses and prior unpaid servicing fees and expenses	61,378.39	
<b>Fourth:</b> Administration fees and expenses and any prior unpaid administration fees and expenses	22,938.90	
<b>Fifth:</b> Interest on the Notes		
A-1:	-	
A-2:	-	
A-3	1,325,192.36	
<b>Sixth:</b> Amounts necessary to restore the Reserve Fund to the specified Reserve Fund balance	-	
<b>Seventh:</b> Principal payments in the amount of the Principal Distribution Amount		
A-1:	-	
A-2:	-	
A-3	1,994,000.00	
<b>Eighth:</b> Subordinated administration fees and expenses and any prior unpaid subordinated administration fees and expenses	45,877.80	
<b>Ninth:</b> Any unpaid carryover servicing fees	-	
<b>Tenth:</b> To pay accelerated payments of principal to the Noteholders until they are paid in full		
A-1:	-	
A-2:	-	
A-3:	2,014,000.00	

Principal and Interest Distributions	
	As of Date
	12/31/2018
Quarterly Interest Due	1,325,192.36
Quarterly Interest Paid	1,325,192.36
Interest Shortfall	-
Interest Carryover Due	-
Interest Carryover Paid	-
Interest Carryover	-
Quarterly Principal Distribution Amount	-
Quarterly Principal Paid	-
Shortfall	-
<b>Total Distribution Amount</b>	<b>1,325,192.36</b>

Principal and Interest Distributions	Class A-1	Class A-2	Class A-3
Quarterly Interest Due	-	60,758.43	1,273,273.54
Quarterly Interest Paid	-	60,758.43	1,273,273.54
Interest Shortfall	-	-	-
Interest Carryover Due	-	-	-
Interest Carryover Paid	-	-	-
Interest Carryover	-	-	-
Quarterly Principal Distribution Amount	-	-	4,008,000.00
Quarterly Principal Paid	-	-	4,008,000.00
Shortfall	-	-	-
<b>Total Distribution Amount</b>	-	60,758.43	5,281,273.54

**Illinois Student Assistance Commission Series 2010-1**  
**Balance Sheet**  
**December 31, 2018**  
**(Unaudited)**

**ASSETS**

Cash	\$ 6,456,874
Assets Held by Trustee	
Investments	
Student Loans Receivable	182,214,636
Accrued Interest Receivable	5,006,930
Other Assets	(1,636,748)
Prepaid and Deferred Expenses	
Interfund Receivables	
Total Assets	<b>192,041,693</b>

**LIABILITIES AND NET ASSETS**

Notes Payable, Net	\$ 152,418,025
Accrued Interest Payable	\$ 979,490
Other Accounts Payable & Accrued Expenses	\$ 80,860
FIB/SAP Payable	\$ 26,316
Total Liabilities	153,504,690
<b>Net Assets</b>	<b>38,537,002</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 192,041,693</b>

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