

Student Loan Backed Reporting Template
Quarterly Distribution Report

Issuer	Illinois Student Assistance Commission
Deal Name	Series 2010-1
Distribution Date	01/25/18
Collection Period	10/1/17-12/31/17
Contact Name	Brian Begrowicz
Contact Number	847-831-8574
Contact Email	brian.begrowicz@isac.illinois.gov
Website	

Notes (FFELP)													
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	2.41742%	LIBOR plus 1.05%		269,000,000	36,060,000	170,453	8,469,000	27,591,000	20,671,000	15.19%	04/25/22	
A-3	452281JD1	2.26742%	LIBOR plus 0.90%		154,000,000	154,000,000	892,356	-	154,000,000	154,000,000	84.81%	07/25/45	
Total					604,000,000	190,060,000	1,062,809	8,469,000	181,591,000	174,671,000	100.00%		

Portfolio Summary			
	Beg Balance	Activity	End Balance
Principal Balance	214,242,889.43	(6,446,223.79)	207,796,665.64
Accrued Interest	4,415,523.23	62,282.15	4,477,805.38
Total Loan Balance	218,658,412.66	(6,383,941.64)	212,274,471.02
Total Accounts Balance	11,425,783.86	(1,808,024.49)	9,617,759.37
Total Trust Assets	230,084,196.52	(8,191,966.13)	221,892,230.39
Weighted Average Coupon (WAC)	5.13%		5.13%
Weighted Average Maturity (WAM)	146		146
Number of Loans	35,063		33,746
Number of Borrowers	16,629		15,964
Average Borrower Indebtedness	13,149.22		13,297.07

Funds and Accounts			
	Beg Balance	Activity	End Balance
Reserve Account	943,859.17	82.50	943,941.67
Reserve Amt Required	943,859.17	82.50	943,941.67
Capitalized Interest Account	-	-	-
Capitalized Interest Account Required	-	-	-
Collection Fund	9,981,744.23	(1,744,023.59)	8,237,720.64
Loan Fund	-	-	-
Department Rebate Fund	500,180.46	(64,083.40)	436,097.06
Total Accounts Balance	11,425,783.86	(1,808,024.49)	9,617,759.37
Overcollateralization Amount	-	-	-

Balance Sheet and Parity			
	Beg Balance	Activity	End Balance
Assets			
Loans Receivable	214,242,889.43	(6,446,223.79)	207,796,665.64
Accrued Interest Receivable on Loans	4,415,523.23	62,282.15	4,477,805.38
Accrued Interest on Investment	-	-	-
Accrued Interest Subsidy Payments	-	-	-
Total Accounts/Funds Balance	11,425,783.86	(1,808,024.49)	9,617,759.37
Total Assets	230,084,196.52	(8,191,966.13)	221,892,230.39
Liabilities			
Bonds Payable	190,060,000.00	(8,469,000.00)	181,591,000.00
Accrued Interest on Senior Bonds	805,205.43	(19,650.85)	785,554.58
Total Liabilities	190,865,205.43	(8,488,650.85)	182,376,554.58
Total Parity %	120.55%		121.67%

CPR (constant pmt rate)	
	%
Lifetime	5.31%

Servicer Balance				
	Balance	% of Portfolio	# of Loans	Cms Outstanding
Edfinancial	196,103,719	92.38%	30,317	424,678
Sallie Mae	16,170,752	7.62%	3,429	32,439
Total	212,274,471	100.00%	33,746	457,117

Portfolio by Loan Status						
	# of Loans		Balance (inc Accrued Interest)		% of Balance	
	Beginning	Ending	Beginning	Ending	Beginning	Ending
In School	150	133	948,875.48	831,591.76	0.4%	0.4%
Grace	91	80	518,306.64	439,340.67	0.2%	0.2%
Repayment						
Current	26,049	25,727	166,083,298.87	165,162,089.22	76.0%	77.8%
31-60 Days Delinquent	786	807	4,679,825.97	4,627,816.26	2.1%	2.2%
61-90 Days Delinquent	379	424	2,305,283.24	2,576,463.18	1.1%	1.2%
91-120 Days Delinquent	321	222	2,314,658.50	1,314,749.76	1.1%	0.6%
121-180 Days Delinquent	390	399	2,166,637.40	2,226,130.65	1.0%	1.0%
181-270 Days Delinquent	361	448	2,057,304.93	2,819,685.78	0.9%	1.3%
271+ Days Delinquent	431	355	2,543,603.27	2,316,717.51	1.2%	1.1%
Total Repayment	28,717	28,382	182,150,612.18	181,043,652.36	83.3%	85.3%
Forbearance	3,092	2,460	19,510,865.99	15,302,202.58	8.9%	7.2%
Deferment	2,953	2,602	15,120,236.93	14,200,566.77	6.9%	6.7%
Claims in Progress	60	89	409,515.44	457,116.88	0.2%	0.2%
Claims Denied	-	-	-	-	0.0%	0.0%
Total Portfolio	35,063	33,746	218,658,412.66	212,274,471.02	100.0%	100.0%

Delinquency Status						
	# of Loans		Balance (inc Accrued Interest)		% of Balance	
	Beginning	Ending	Beginning	Ending	Beginning	Ending
Current	26,049	25,727	166,083,298.87	165,162,089.22	91.2%	91.2%
31-60 Days Delinquent	786	807	4,679,825.97	4,627,816.26	2.6%	2.6%
61-90 Days Delinquent	379	424	2,305,283.24	2,576,463.18	1.3%	1.4%
91-120 Days Delinquent	321	222	2,314,658.50	1,314,749.76	1.3%	0.7%
121-180 Days Delinquent	390	399	2,166,637.40	2,226,130.65	1.2%	1.2%
181-270 Days Delinquent	361	448	2,057,304.93	2,819,685.78	1.1%	1.6%
271+ Days Delinquent	431	355	2,543,603.27	2,316,717.51	1.4%	1.3%
Total Portfolio	28,717	28,382	182,150,612.18	181,043,652.36	100.0%	100.0%

Portfolio by Loan Type						
	# of Loans		Balance (inc Accrued Interest)		% of Balance	
	Beginning	Ending	Beginning	Ending	Beginning	Ending
Subsidized Consolidation Loans	3,800	3,732	51,439,186.38	50,489,521.25	23.5%	23.8%
Unsubsidized Consolidation Loans	3,500	3,435	52,646,714.06	51,697,974.70	24.1%	24.4%
Subsidized Stafford Loans	15,394	14,789	47,739,170.82	45,836,490.08	21.8%	21.6%
Unsubsidized Stafford Loans	11,558	11,020	56,500,030.64	54,235,664.97	25.8%	25.5%
PLUS / GradPLUS / SLS Loans	811	770	10,333,310.16	10,014,820.02	4.7%	4.7%
Total Balance	35,063	33,746	218,658,412.66	212,274,471.02	100.0%	100.0%

Portfolio by School Type						
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	# of Loans		Balance (inc Accrued Interest)		% of Balance	
	Beginning	Ending	Beginning	Ending	Beginning	Ending
4 Year or Graduate	26,878	25,849	184,323,837.40	178,769,918.66	84.3%	84.2%
2-Year	6,540	6,320	22,026,087.01	21,408,878.92	10.1%	10.1%
Prop./Tech./Voc.	1,318	1,254	4,523,800.13	4,341,220.52	2.1%	2.0%
Other Loans	328	323	7,784,688.11	7,754,452.92	3.6%	3.7%
Total Balance	35,063	33,746	218,658,412.66	212,274,471.02	100.0%	100.0%

(a) Footnotes

(b) Footnotes

Portfolio Indices

	Balance		% of Total	
	Beginning	Ending	Beginning	Ending
Fixed Loans	185,476,335.49	180,270,358.37	84.8%	84.9%
T-Bill Loans	32,689,576.81	31,510,204.95	15.0%	14.8%
1 Year CMT	492,500.36	493,907.70	0.2%	0.2%
Total Balance	218,658,412.66	212,274,471.02	100.0%	100.0%

(a) Footnotes

(b) Footnotes

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

Distribution Date	25-Jan-18
Collection Period	10/1/17-12/31/17

Collection Activity

Collection Account	(As of Date)
	12/31/2017
Collection Amount Received	-
Recoveries	-
Reserve Account	-
Excess of Required Reserve Account	2,009.86
Interest on Investment Earnings	-
Capitalized Interest Account (after a stepdown or release date)	-
Prefunding Account (after release date)	-
Payments from Guarantor	1,011,727.63
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	7,223,983.15
Total Available Funds	8,237,720.64

(a) Footnotes
(b) Footnotes

Fees Due for Current Period	(As of Date)
	1/25/2018
Trustee Fees	2,723.87
Servicing Fees	84,628.22
Administration Fees	26,114.07
Subordinate Administration Fees	52,228.13
Other Fees	-
Total Fees	165,694.29

Cumulative Default Rate	(As of Date)
	12/31/2017
Cumulative Defaults	-
Current Period's Defaults	1,042,587.50
Cumulative Defaults	83,218,532.00
Cumulative Default Rate	13.24%
Cumulative Recoveries (including reimbursements and collections)	80,764,289.68
Cumulative Net Loss	0.39%

(a) Footnotes

Waterfall Activity

Waterfall for Distribution	Amount Due	Amount Remaining
Total Net Available Funds	8,148,913.43	-
First: Payments required under any applicable joint sharing agreement	-	-
Second: Trustee fees and expenses and any unpaid trustee fees and expenses	2,723.87	-
Third: Servicing fees and expenses and prior unpaid servicing fees and expenses	84,628.22	-
Fourth: Administration fees and expenses and any prior unpaid administration fees and expenses	26,114.07	-
Fifth: Interest on the Notes	-	-
A-1:	-	-
A-2:	170,453.06	-
A-3:	892,356.08	-
Sixth: Amounts necessary to restore the Reserve Fund to the specified Reserve Fund balance	-	-
Seventh: Principal payments in the amount of the Principal Distribution Amount	-	-
A-1:	-	-
A-2:	6,590,000.00	-
A-3:	-	-
Eighth: Subordinated administration fees and expenses and any prior unpaid subordinated administration fees and expenses	52,228.13	-
Ninth: Any unpaid carryover servicing fees	-	-
Tenth: To pay accelerated payments of principal to the Noteholders until they are paid in full	-	-
A-1:	-	-
A-2:	330,000.00	-
A-3:	-	-

Principal and Interest Distributions

	As of Date	1/25/2018
Quarterly Interest Due	1,062,809.14	-
Quarterly Interest Paid	1,062,809.14	-
Interest Shortfall	-	-
Interest Carryover Due	-	-
Interest Carryover Paid	-	-
Interest Carryover	-	-
Quarterly Principal Distribution Amount	6,920,000.00	-
Quarterly Principal Paid	6,920,000.00	-
Shortfall	-	-
Total Distribution Amount	7,982,809.14	-

Principal and Interest Distributions

	Class A-1	Class A-2	Class A-3
Quarterly Interest Due	-	170,453.06	892,356.08
Quarterly Interest Paid	-	170,453.06	892,356.08
Interest Shortfall	-	-	-
Interest Carryover Due	-	-	-
Interest Carryover Paid	-	-	-
Interest Carryover	-	-	-
Quarterly Principal Distribution Amount	-	6,920,000.00	-
Quarterly Principal Paid	-	6,920,000.00	-
Shortfall	-	-	-
Total Distribution Amount	-	7,090,453.06	892,356.08

Illinois Student Assistance Commission Series 2010-1
Balance Sheet
December 31, 2017
(Unaudited)

ASSETS

Cash	\$ 9,617,759
Assets Held by Trustee	
Investments	
Student Loans Receivable	207,796,666
Accrued Interest Receivable	4,477,805
Other Assets	179,948
Prepaid and Deferred Expenses	
Interfund Receivables	
Total Assets	<u><u>\$ 222,072,178</u></u>

LIABILITIES AND NET ASSETS

Notes Payable, Net	\$ 175,853,277
Accrued Interest Payable	785,555
Other Accounts Payable & Accrued Expenses	-
FIB/SAP Payable	443,936
Total Liabilities	177,082,768
Net Assets	<u>44,989,411</u>
Total Liabilities and Net Assets	<u><u>\$ 222,072,178</u></u>

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