

**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>	04/27/21
<b>Collection Period</b>	01/01/2021 - 03/31/2021
<b>Contact Name</b>	Thomas Hood
<b>Contact Number</b>	847-831-8311
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<b>Website</b>	

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	0.00000%	LIBOR plus 1.05%		269,000,000	-	-	-	-	-	0.00%	04/25/22
A-3	452281JD1	1.11750%	LIBOR plus 0.90%		154,000,000	112,170,000	316,077	4,366,000	107,804,000	102,069,000	100.00%	07/25/45
<b>Total</b>					<b>604,000,000</b>	<b>112,170,000</b>	<b>316,077</b>	<b>4,366,000</b>	<b>107,804,000</b>	<b>102,069,000</b>	<b>100.00%</b>	

Portfolio Summary			
	Beg Balance	Activity	End Balance
Principal Balance	142,239,212.15	(5,571,183.74)	136,668,028.41
Accrued Interest	6,123,754.05	44,060.21	6,167,814.26
<b>Total Pool Balance</b>	<b>148,362,966.20</b>	<b>(5,527,123.53)</b>	<b>142,835,842.67</b>
Total Accounts Balance	5,787,570.23	1,313,822.71	7,101,392.94
Total Trust Assets	154,150,536.43	(4,213,300.82)	149,937,235.61
Weighted Average Coupon (WAC)	5.00%		4.99%
Weighted Average Maturity (WAM)	150		150
Number of Loans	20,335		19,458
Number of Borrowers	9,670		9,017
Average Borrower Indebtedness	15,342.60		15,840.73

Funds and Accounts			
	Beg Balance	Activity	End Balance
Reserve Account	942,528.50	(0.52)	942,528.98
Reserve Amt Required	941,406.82	-	941,406.82
Capitalized Interest Account	-	-	-
Capitalized Interest Account Required	-	-	-
Collection Fund	4,757,267.46	1,319,253.74	6,076,521.20
Loan Fund	-	-	-
Department Rebate Fund	87,773.27	(5,430.51)	82,342.76
<b>Total Accounts Balance</b>	<b>5,787,570.23</b>	<b>1,313,822.71</b>	<b>7,101,392.94</b>
Overcollateralization Amount	-	-	-

Balance Sheet and Parity			
	Beg Balance	Activity	End Balance
<b>Assets</b>			
Loans Receivable	142,239,212.15	(5,571,183.74)	136,668,028.41
Accrued Interest Receivable on Loans	6,123,754.05	44,060.21	6,167,814.26
Accrued Interest on Investment	-	-	-
Accrued Interest Subsidy Payments	-	-	-
Total Accounts/Funds Balance	5,787,570.23	1,313,822.71	7,101,392.94
<b>Total Assets</b>	<b>154,150,536.43</b>	<b>(4,213,300.82)</b>	<b>149,937,235.61</b>
<b>Liabilities</b>			
Bonds Payable	107,804,000.00	-	107,804,000.00
Accrued Interest on Senior Bonds	316,077.11	(11,485.14)	304,591.97
<b>Total Liabilities</b>	<b>108,120,077.11</b>	<b>(11,485.14)</b>	<b>108,108,591.97</b>
Total Parity %	142.57%		138.69%

CPR (constant pmt rate)	
	%
Lifetime	-0.47%

Servicer Balance				
	Balance	% of Portfolio	# of Loans	Cms Outstanding
Edfinancial	132,454,882	92.73%	19,010	79,514
Sallie Mae	10,380,961	7.27%	448	26,900
<b>Total</b>	<b>142,835,843</b>	<b>100.00%</b>	<b>19,458</b>	<b>106,414</b>

Portfolio by Loan Status							
	# of Loans		Balance (inc Accrued Interest)		% of Balance		
	Beginning	Ending	Beginning	Ending	Beginning	Ending	
In School	44	44	263,692.48	255,078.10	0.2%	0.2%	
Grace	3	1	4,925.00	1,300.00	0.0%	0.0%	
Repayment							
Current	15,170	14,147	112,425,736.58	107,198,483.30	75.8%	75.1%	
31-60 Days Delinquent	377	356	2,424,495.76	2,435,343.30	1.6%	1.7%	
61-90 Days Delinquent	220	294	1,275,830.73	1,807,691.17	0.9%	1.3%	
91-120 Days Delinquent	114	118	603,764.83	693,392.46	0.4%	0.5%	
121-180 Days Delinquent	245	126	1,830,892.65	1,029,395.29	1.2%	0.7%	
181-270 Days Delinquent	159	137	912,809.15	1,029,634.36	0.6%	0.7%	
271+ Days Delinquent	284	254	2,232,181.48	1,777,679.18	1.5%	1.2%	
Total Repayment	16,569	15,435	121,705,911.18	115,971,619.16	82.0%	81.2%	
Forbearance	2,476	2,747	19,821,593.81	20,114,103.27	13.4%	14.1%	
Deferment	1,198	1,210	6,255,078.27	6,387,327.89	4.2%	4.5%	
Claims in Progress	45	21	321,765.46	106,414.22	0.2%	0.1%	
Claims Denied	-	-	-	-	0.0%	0.0%	
<b>Total Portfolio</b>	<b>20,335</b>	<b>19,458</b>	<b>148,362,966.20</b>	<b>142,835,842.67</b>	<b>100.0%</b>	<b>100.0%</b>	

Delinquency Status							
	# of Loans		Balance (inc Accrued Interest)		% of Balance		
	Beginning	Ending	Beginning	Ending	Beginning	Ending	
Current	15,170	14,147	112,425,736.58	107,198,483.30	92.4%	92.4%	
31-60 Days Delinquent	377	356	2,424,495.76	2,435,343.30	2.0%	2.1%	
61-90 Days Delinquent	220	294	1,275,830.73	1,807,691.17	1.0%	1.6%	
91-120 Days Delinquent	114	118	603,764.83	693,392.46	0.5%	0.6%	
121-180 Days Delinquent	245	126	1,830,892.65	1,029,395.29	1.5%	0.9%	
181-270 Days Delinquent	159	137	912,809.15	1,029,634.36	0.8%	0.9%	
271+ Days Delinquent	284	254	2,232,181.48	1,777,679.18	1.8%	1.5%	
<b>Total Portfolio</b>	<b>16,569</b>	<b>15,432</b>	<b>121,705,911.18</b>	<b>115,971,619.06</b>	<b>100.0%</b>	<b>100.0%</b>	

Portfolio by Loan Type							
	# of Loans		Balance (inc Accrued Interest)		% of Balance		
	Beginning	Ending	Beginning	Ending	Beginning	Ending	
Subsidized Consolidation Loans	2,919	2,846	37,528,271.38	36,650,297.69	25.3%	25.6%	
Unsubsidized Consolidation Loans	2,695	2,628	38,200,662.24	37,124,672.95	25.7%	26.0%	
Subsidized Stafford Loans	8,238	7,821	30,117,625.11	28,762,743.47	20.3%	20.1%	
Unsubsidized Stafford Loans	6,101	5,800	36,310,952.09	34,646,305.84	24.5%	24.3%	
PLUS / GradPLUS / SLS Loans	382	363	6,205,655.38	5,751,822.82	4.2%	4.0%	
<b>Total Balance</b>	<b>20,335</b>	<b>19,458</b>	<b>148,362,966.20</b>	<b>142,835,842.67</b>	<b>100.0%</b>	<b>100.0%</b>	

(a) Footnotes  
 (b) Footnotes

**Portfolio by School Type**

	# of Loans		Balance (Inc Accrued Interest)		% of Balance	
	Beginning	Ending	Beginning	Ending	Beginning	Ending
4 Year or Graduate	15,508	14,839	123,869,128.37	118,893,616.09	83.5%	83.2%
2-Year	3,772	3,606	14,926,496.19	14,510,201.43	10.1%	10.2%
Prop./Tech./Voc.	821	784	3,398,073.33	3,296,534.24	2.3%	2.3%
Other Loans	233	229	6,169,268.31	6,135,490.67	4.2%	4.3%
<b>Total Balance</b>	<b>20,335</b>	<b>19,458</b>	<b>148,362,966.20</b>	<b>142,835,842.43</b>	<b>100.0%</b>	<b>100.0%</b>

(a) Footnotes  
 (b) Footnotes

**Portfolio Indices**

	Balance		% of Total	
	Beginning	Ending	Beginning	Ending
Fixed Loans	126,044,446.04	121,494,785.43	85.0%	85.1%
T-Bill Loans	21,869,236.54	20,894,940.63	14.7%	14.6%
1 Year CMT	449,283.62	446,116.61	0.3%	0.3%
<b>Total Balance</b>	<b>148,362,966.20</b>	<b>142,835,842.67</b>	<b>100.0%</b>	<b>100.0%</b>

(a) Footnotes  
 (b) Footnotes

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

Distribution Date	27-Apr-21
Collection Period	01/01/2021 - 03/31/2021

**Collection Activity**

Collection Account	(As of Date)
	3/31/2021
Collection Amount Received	-
Recoveries	-
Reserve Account	-
Excess of Required Reserve Account	1,122.16
Interest on Investment Earnings	-
Capitalized Interest Account (after a stepdown or release date)	-
Prefunding Account (after release date)	-
Payments from Guarantor	1,123,043.78
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	5,806,539.05
<b>Total Available Funds</b>	<b>6,930,704.99</b>

(a) Footnotes  
(b) Footnotes

Fees Due for Current Period	(As of Date)
	3/31/2021
Trustee Fees	1,682.55
Servicing Fees	41,993.40
Administration Fees	17,324.89
Subordinate Administration Fees	34,903.20
Other Fees	-
<b>Total Fees</b>	<b>95,904.04</b>

Cumulative Default Rate	(As of Date)
	3/31/2021
Current Period's Defaults	1,146,323.52
Cumulative Defaults	95,796,599.20
<b>Cumulative Default Rate</b>	15.25%
Cumulative Recoveries (including reimbursements and collections)	94,191,482.68
<b>Cumulative Net Loss</b>	1.68%

(a) Footnotes

**Waterfall Activity**

Waterfall for Distribution	Amount Due	Amount Remaining
<b>Total Net Available Funds</b>	6,930,704.99	
<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	1,617.06	
<b>Third:</b> Servicing fees and expenses and prior unpaid servicing fees and expenses	-	
<b>Fourth:</b> Administration fees and expenses and any prior unpaid administration fees and expenses	34,903.20	
<b>Fifth:</b> Interest on the Notes		
A-1:	-	
A-2:	-	
A-3:	304,591.58	
<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:	5,527,000.00	
<b>Eighth:</b> Subordinated administration fees and expenses and any prior unpaid subordinated administration fees and expenses	-	
<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:	208,000.00	

Principal and Interest Distributions	As of Date	3/31/2021
Quarterly Interest Due		304,591.58
Quarterly Interest Paid		304,591.58
Interest Shortfall		-
Interest Carryover Due		-
Interest Carryover Paid		-
Interest Carryover		-
Quarterly Principal Distribution Amount		5,735,000.00
Quarterly Principal Paid		5,735,000.00
Shortfall		-
<b>Total Distribution Amount</b>		<b>6,039,591.58</b>

Principal and Interest Distributions	Class A-1	Class A-2	Class A-3
Quarterly Interest Due	-	-	304,591.58
Quarterly Interest Paid	-	-	304,591.58
Interest Shortfall	-	-	-
Interest Carryover Due	-	-	-
Interest Carryover Paid	-	-	-
Interest Carryover	-	-	-
Quarterly Principal Distribution Amount	-	-	5,735,000.00
Quarterly Principal Paid	-	-	5,735,000.00
Shortfall	-	-	-
<b>Total Distribution Amount</b>	-	-	<b>6,039,591.58</b>

**Illinois Student Assistance Commission Series 2010-1**  
**Balance Sheet**  
**March 31, 2021**  
**(Unaudited)**

**ASSETS**

Cash	\$ 7,101,393
Assets Held by Trustee	
Investments	
Student Loans Receivable <i>net of allowances</i>	134,722,171
Accrued Interest Receivable	6,167,814
Other Assets	(286,298)
Prepaid and Deferred Expenses	
Interfund Receivables	
	<hr/>
Total Assets	<u><u>\$ 147,705,081</u></u>

**LIABILITIES AND NET ASSETS**

Notes Payable, Net	107,804,000
Accrued Interest Payable	217,566
Other Accounts Payable & Accrued Expenses	16,899,620
FIB/SAP Payable	505,430
	<hr/>
Total Liabilities	124,921,186
<b>Net Assets</b>	<b>22,783,895</b>
<b>Total Liabilities and Net Assets</b>	<b><u><u>\$ 147,705,081</u></u></b>

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