## NJCLASS-FFELP LOAN PROGRAM

### 2010-FFELP Indenture Parity Schedule of Net Position (Balance Sheet)

As of 3/31/2014

<table>
<thead>
<tr>
<th></th>
<th>2010 FFELP</th>
<th>2010-FFELP Trust</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total Parity Assets</strong></td>
<td>91,531,958</td>
<td>91,531,958</td>
</tr>
<tr>
<td><strong>Total Parity Liabilities</strong></td>
<td>83,055,000</td>
<td>83,055,000</td>
</tr>
<tr>
<td><strong>Equity</strong></td>
<td>8,476,958</td>
<td>8,476,958</td>
</tr>
<tr>
<td><strong>Overall Parity</strong></td>
<td>110.21%</td>
<td>110.21%</td>
</tr>
</tbody>
</table>

### Assets

**Current Assets**
- **Cash** $3,145,561 $3,145,561
- **Investments** - -
- **FFELP Student Loans Receivable** - -
- **Interest Receivable - Investments** 622 622
- **Interest Receivable - FFELP Student Loans** 999,244 999,244
- **Due from Other Bond Issue Funds** - -
- **Due From Loan Servicing Agents** 177,604 177,604
- **Other Receivables** - -

**Total Current Assets** 4,323,031 4,323,031

**Non-Current Assets**
- **FFELP Student Loans Receivable** 87,467,417 87,467,417

**Total Non-Current Assets** 87,467,417 87,467,417

**Total Assets** $91,790,448 $91,790,448

### Liabilities

**Current Liabilities**
- **Bonds Payable** - -
- **Accrued Interest Payable - Bonds** 85,373 85,373
- **Fees Payable** 173,117 173,117
- **Arbitrage Payable** - -

**Total Current Liabilities** 258,490 258,490

**Non-current Liabilities**
- **Bonds Payable** 83,055,000 83,055,000
- **Premium on Bonds Payable** - -

**Total Non-current Liabilities** 83,055,000 83,055,000

**Total Liabilities** 83,313,490 83,313,490

### Net Position

**Restricted** 8,476,958 8,476,958

**Total Net Position** 8,476,958 8,476,958

**Total Liabilities & Net Position** $91,790,448 $91,790,448