

**NEW MEXICO EDUCATIONAL ASSISTANCE FOUNDATION**  
**PARITY RATIO SCHEDULE - Series 2010-1**  
**December 31, 2010**

	2010-1	TOTAL
<b>ASSETS</b>		
Cash	-	-
Investments:		
Acquisition/Recycling Funds	-	-
Other Funds	7,085,912	7,085,912
Reserve Fund	1,490,250	1,490,250
Interest Receivable	49	49
Student Loans:		
Student Loans Receivable	197,955,586	197,955,586
Interest Subsidy Receivable	506,342	506,342
Special Allowance Receivable	(1,170,177)	(1,170,177)
Borrower Interest Receivable	4,113,956	4,113,956
Interest Receivable-School as Lender	-	-
Notes Receivable-Due Fr.UNM	-	-
Accrued Rebate	-	-
Activity in Transit	158,637	158,637
Due to/from NMEAF	-	-
	-	-
<b>TOTAL ASSETS ("Aggregate Market Value")</b>	<b>210,140,555</b>	<b>210,140,555</b>
<b>LIABILITIES</b>		
Senior Debt Payable	198,700,000	198,700,000
Subordinate Debt Payable	-	-
Second Subordinate Debt Payable	-	-
Senior Interest Payable	179,460	179,460
Subordinate Interest Payable	-	-
Second Subordinate Interest Payable	-	-
Origination Fees Payable	-	-
Guarantee Fees Payable	-	-
Trust Expense Payable	-	-
Bank credit fees payable	-	-
Other Accrued Liabilities	66,560	66,560
<b>TOTAL LIABILITIES</b>	<b>198,946,020</b>	<b>198,946,020</b>
Parity Ratio	105.60%	105.60%
Senior Parity Ratio	105.60%	105.60%