



Montana Higher Education Student Assistance Corporation
Monthly Student Loan Report

1993 Master Indenture - Trust Securing the Following Bonds:

- Senior Series 2005-B
- Senior Series 2006-A
- Subordinate Series 2006-C
- Senior Series 2012-A1
- Senior Series 2012-A2
- Senior Series 2012-A3
- Subordinate Series 2012-B

Reporting Period May 01, 2013 through May 31, 2013
Distribution Date: June 20, 2013

MHESAC 1993 Master Indenture

I. Deal Parameters

Student Portfolio Characteristics				4/30/2013	Activity	5/31/2013
A	i	Principal Balance		\$ 1,247,475,973.99	\$ (10,999,019.42)	\$ 1,236,476,954.57
	ii	Accrued Interest		\$ 15,114,614.09	\$ 457.35	\$ 15,115,071.44
	iii	Total Student Loan Pool		\$ 1,262,590,588.08		\$ 1,251,592,026.01
	iv	Pending Portfolio adjustments		\$ (5,012.58)		\$ -
	v	Trust Cash		\$ 26,796,966.73		\$ 23,630,367.56
	vi	Specified Reserve Account Balance		\$ 12,830,570.00		\$ 12,704,400.00
	vii	Total Adjusted Pool		\$ 1,302,213,112.23		\$ 1,287,926,793.57
B	i	Weighted Average Coupon (WAC)		4.440%		4.430%
	ii	Weighted Average Remaining Term		185.25		184.79
	iii	Number of Loans		154,655		153,196
	iv	Number of Borrowers		62,137		61,571
	v	Outstanding Principal Balance - T-Bill		\$ 17,948,501.31		\$ 17,770,092.33
	vi	Outstanding Principal Balance - LIBOR		\$ 1,229,527,472.68		\$ 1,218,706,862.24

Bonds	CUSIP	Original Issue Amount	Rate	Balance 4/30/2013	Pool Factor 4/30/2013	Balance 5/31/2013	Pool Factor 5/31/2013		
C	i	2005-B Bonds Senior	612130HN7	\$ 119,140,000.00	3 Mo Libor + 0.12%	\$ 87,035,000.00	6.78%	\$ 87,035,000.00	6.85%
	ii	2006-A Bonds Senior	612130HP2	\$ 226,775,000.00	3 Mo Libor + 0.10%	\$ 115,994,000.00	9.04%	\$ 115,994,000.00	9.13%
	iii	2006-C Bonds Subordinate	612130HR8	\$ 30,000,000.00	1M LIBOR + 1.20%	\$ 18,000,000.00	1.40%	\$ 18,000,000.00	1.42%
	iv	2012-A1 Bonds Senior	61205PAJ8	\$ 191,000,000.00	1M LIBOR + 0.60%	\$ 88,228,000.00	6.88%	\$ 75,611,000.00	5.95%
	v	2012-A2 Bonds Senior	61205PAK5	\$ 649,000,000.00	1M LIBOR + 1.00%	\$ 649,000,000.00	50.58%	\$ 649,000,000.00	51.08%
	vi	2012-A3 Bonds Senior	61205PAL3	\$ 305,300,000.00	1M LIBOR + 1.05%	\$ 305,300,000.00	23.79%	\$ 305,300,000.00	24.03%
	vii	2012-B Bonds Subordinate	61205PAM1	\$ 19,500,000.00	1M LIBOR + 1.20%	\$ 19,500,000.00	1.52%	\$ 19,500,000.00	1.53%
	viii	Total Bonds Outstanding Senior		\$ 1,245,557,000.00		\$ 1,232,940,000.00	97.08%	\$ 1,232,940,000.00	97.05%
	ix	Total Bonds Outstanding Taxable Subordinate		\$ 37,500,000.00		\$ 37,500,000.00	2.92%	\$ 37,500,000.00	2.95%
	x	Total Bonds Outstanding 1993 Master Indenture - Taxable		\$ 1,283,057,000.00		\$ 1,270,440,000.00		\$ 1,270,440,000.00	

Indenture Percentage		4/30/2013	5/31/2013	
D	i	Senior Parity	104.22%	104.29%
	ii	Subordinate Parity	101.16%	101.20%

Monthly Trigger Percentage		4/30/2013	5/31/2013	
E	i	Senior Percentage	102.06%	101.91%
	ii	Subordinate Percentage	99.02%	98.85%

Reserve Account		4/30/2013	5/31/2013	
F	i	Required Reserve Acc Deposit (%)	1.00%	1.00%
	ii	Reserve Acct Initial Deposit (\$)	\$ -	\$ -
	iii	Specified Reserve Acct Requirement (\$)	\$ 12,830,570.00	\$ 12,704,400.00
	iv	Reserve Account Floor Balance (\$)	\$ -	\$ -
	v	Current Reserve Balance - (\$)	\$ -	\$ 12,704,400.00
	vi	Draws on Reserve - Current Month(\$)	\$ -	\$ 126,170.00

MHESAC 1993 Master Indenture
II. Trust Balances, Parity Calculations, and Trigger Percentages

Trust Accounts		4/30/2013	5/31/2013
A	i Acquisition Account	\$ 493,421.43	\$ 804,497.27
	ii Administration Account	\$ 1,949,000.00	\$ 1,949,000.00
	iii Bond- Interest, Principal, Retirement Subaccounts	\$ 22,008,297.08	\$ 18,398,589.29
	iv Reserve Account	\$ 12,830,570.00	\$ 12,704,400.00
	v Surplus Subaccount	\$ 2,346,248.22	\$ 2,478,281.00
	vii Total Trust Accounts	\$ 39,627,536.73	\$ 36,334,767.56

Parity Calculations		4/30/2013	5/31/2013
B	Value of the Indenture		
	i Portfolio Balance	\$ 1,247,475,973.99	\$ 1,236,476,954.57
	ii Pending System Adjustments	(5,012.58)	-
	iii Accrued Borrower Interest	15,114,614.09	15,115,071.44
	iv Accrued Subsidized Interest	2,039,463.26	1,016,637.40
	v Less: Unguaranteed Amount Uncollectibles	(616,758.44)	(682,232.91)
	vi Trust Cash and Investments	39,627,536.73	36,334,767.56
	vii Payments in Transit	1,200,389.35	1,231,096.16
	viii Other Cash and Assets	-	-
	ix Total Trust Value	\$ 1,304,836,206.40	\$ 1,289,492,294.22
	Less:		
	x Accrued Payables	6,345,642.81	3,085,036.00
	xi Net Asset Value - Indenture Percentage	\$ 1,298,490,563.59	\$ 1,286,407,258.22

Bond Interest Outstanding		4/30/2013	5/31/2013
C	i Senior Interest	\$ 399,607.37	\$ 566,369.37
	ii Subordinate Interest	104,253.96	108,774.25
	iii Total Bond Interest	\$ 503,861.33	\$ 675,143.62

Bonds Outstanding		4/30/2013	5/31/2013
D	i Senior Bonds	\$ 1,245,557,000.00	\$ 1,232,940,000.00
	ii Subordinate Bonds	37,500,000.00	37,500,000.00
	iii Total Bonds	\$ 1,283,057,000.00	\$ 1,270,440,000.00

Distribution Amounts - Following Monthly Payment Date		4/30/2013	5/31/2013
E	i Senior Distribution Amount	\$ 23,222,000.00	\$ 19,580,000.00

Indenture Percentage		4/30/2013	5/31/2013
F	i Senior Parity $B_{xi} / (C_i + D_i)$	104.22%	104.29%
	ii Subordinate Parity $B_{xi} / (C_{iii} + D_{ii})$	101.16%	101.20%

Monthly Trigger Percentage		4/30/2013	5/31/2013
G	i Senior Percentage $B_i / (D_i - E_i)$	102.06%	101.91%
	ii Subordinate Percentage $B_i / (D_{iii} - E_i)$	99.02%	98.85%

Six Month Average Trigger Percentage		Current Distribution		Next Distribution Report	
		Senior	Subordinate	Senior	Subordinate
H	i 1st Month Prior	102.06%	99.02%	101.91%	98.85%
	ii 2nd Month Prior	101.98%	98.97%	102.06%	99.02%
	iii 3rd Month Prior	101.79%	98.82%	101.98%	98.97%
	iv 4th Month Prior	101.68%	98.74%	101.79%	98.82%
	v 5th Month Prior	101.77%	98.85%	101.68%	98.74%
	vii 6th Month Prior	101.64%	98.75%	101.77%	98.85%
	viii Six Month Average Trigger Percentage	101.82%	98.86%	101.86%	98.87%

MHESAC 1993 Master Indenture

III. Distributions

Interest Rates									
Class	CUSIP	Distribution Date	Rate Index	Bond Spread	Current LIBOR	Next Report LIBOR	Current Rate	Next Report Rate	
A	2005-B	612130HN7	6/20/2013	3M LIBOR	0.12%	0.28010%	0.27225%	0.40010%	0.39225%
	2006-A	612130HP2	6/20/2013	3M LIBOR	0.10%	0.28010%	0.27225%	0.38010%	0.37225%
	2006-C	612130HR8	6/20/2013	1M LIBOR	1.20%	0.19820%	0.19160%	1.39820%	1.39160%
	2012-A1	61205PAJ8	6/20/2013	1M LIBOR	0.60%	0.19820%	0.19160%	0.79820%	0.79160%
	2012-A2	61205PAK5	6/20/2013	1M LIBOR	1.00%	0.19820%	0.19160%	1.19820%	1.19160%
	2012-A3	61205PAL3	6/20/2013	1M LIBOR	1.05%	0.19820%	0.19160%	1.24820%	1.24160%
	2012-B	61205PAM1	6/20/2013	1M LIBOR	1.20%	0.19820%	0.19160%	1.39820%	1.39160%

Interest								
Class	CUSIP	Current Interest Due	Current Interest Paid	Current Interest Shortfall	Interest Carryover Due	Interest Carryover Paid	Interest Carryover	Interest Factor
B	2005-B	612130HN7	\$ 88,991.35	\$ 88,991.35	\$ -	\$ -	\$ -	6.86%
	2006-A	612130HP2	\$ 112,672.71	\$ 112,672.71	\$ -	\$ -	\$ -	8.69%
	2006-C	612130HR8	\$ 21,672.18	\$ 21,672.18	\$ -	\$ 43,875.20	\$ 43,875.20	1.67%
	2012-A1	61205PAJ8	\$ 51,970.46	\$ 51,970.46	\$ -	\$ -	\$ -	4.01%
	2012-A2	61205PAK5	\$ 669,625.22	\$ 669,625.22	\$ -	\$ -	\$ -	51.65%
	2012-A3	61205PAL3	\$ 328,148.65	\$ 328,148.65	\$ -	\$ -	\$ -	25.31%
	2012-B	61205PAM1	\$ 23,478.20	\$ 23,478.20	\$ -	\$ 47,531.47	\$ 47,531.47	1.81%
	TOTAL		\$ 1,296,558.77	\$ 1,296,558.77	\$ -	\$ 91,406.67	\$ 91,406.67	

Principal									
Class	CUSIP	Current Principal Due	Current Principal Paid	Current Principal Shortfall	Principal Carryover Due	Principal Carryover Paid	Principal Carryover	Principal Factor	
C	2005-B	612130HN7	\$ 3,715,000.00	\$ 3,715,000.00	\$ -	\$ -	\$ -	14.57%	
	2006-A	612130HP2	\$ 6,890,000.00	\$ 6,890,000.00	\$ -	\$ -	\$ -	27.03%	
	2006-C	612130HR8	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
	2012-A1	61205PAJ8	\$ -	\$ -	\$ -	\$ 75,611,000.00	\$ 8,975,000.00	\$ 66,636,000.00	0.00%
	2012-A2	61205PAK5	\$ 14,888,938.48	\$ -	\$ 14,888,938.48	\$ 61,460,004.12	\$ -	\$ 76,348,942.60	58.40%
	2012-A3	61205PAL3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	2012-B	61205PAM1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL		\$ 25,493,938.48	\$ 10,605,000.00	\$ 14,888,938.48	\$ 137,071,004.12	\$ 8,975,000.00	\$ 142,984,942.60	

TOTAL PRINCIPAL DISTRIBUTION	\$ 19,580,000.00
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MHESAC 1993 Master Indenture

IV. MHESAC System Activity from: 5/1/2013 through: 5/31/2013

A	Student Loan Principal Activity		
i	Regular Principal Collections	\$	9,906,593.10
ii	Principal Collections from Guarantor	\$	2,768,968.19
iii	Returned Disbursements	\$	-
iv	Other System Adjustments	\$	(45,789.32)
v	Repurchases of Rehabilitated Loans	\$	(474,931.50)
vi	Additional Disbursements/Purchases	\$	-
vii	Total Principal Collections	\$	<u>12,154,840.47</u>
B	Student Loan Non-Cash Principal Activity		
i	Other Adjustments	\$	9,122.14
ii	Capitalized Interest	\$	(1,164,943.19)
iii	Total Non-Cash Principal Activity	\$	<u>(1,155,821.05)</u>
C	Total Student Loan Principal Activity	\$	<u>10,999,019.42</u>
D	Student Loan Interest Activity		
i	Regular Interest Collections	\$	2,890,223.58
ii	Interest Claims Received from Guarantors	\$	75,594.01
iii	Collection Fees / Returned Items	\$	-
iv	Late Fee Reimbursements	\$	-
v	Interest Reimbursements	\$	-
vi	Other System Adjustments	\$	(69.90)
vii	Accrued Borrower Interest on Purchased Loans	\$	-
viii	Total Interest Collections	\$	<u>2,965,747.69</u>
E	Student Loan Non-Cash Interest Activity		
i	Interest Accrual Adjustments	\$	205,484.37
ii	Capitalized Interest	\$	1,164,943.19
iii	Interest Accrued During Period	\$	(4,336,632.60)
iv	Total Non-Cash Interest Adjustments	\$	<u>(2,966,205.04)</u>
F	Total Student Loan Interest Activity	\$	<u>(457.35)</u>

Trust Activity from: 5/1/2013 through: 5/31/2013

G	Trust Balances less Reserve - Beginning of Period	\$	26,796,966.73
H	Released Funds in Excess of Reserve Requirement	\$	126,170.00
I	Funds Collected During Period		
i	Student Loan Principal Received	\$	11,528,142.67
ii	Student Loan Interest Received	\$	4,032,776.25
iii	Subsidized Interest Received	\$	1,521,429.54
iv	Investment Income on Trust Accounts	\$	1,267.69
J	Funds Remitted During Period		
i	Bond Principal	\$	12,617,000.00
ii	Bond Interest	\$	997,610.92
iii	Consolidation Loan Rebate Fees	\$	839,693.09
iv	Management and Servicing Fees	\$	626,710.99
v	Administrative Fees (trustee, listing, etc.)	\$	37,000.00
vi	Special Allowance Rebate	\$	4,783,438.82
vii	Repurchases of Rehabilitated Loans	\$	474,931.50
K	Funds Reserved During Period		
i	Funds Allocated for Accrued Principal 2005-B Bonds	\$	-
ii	Funds Allocated for Accrued Principal 2006-A Bonds	\$	-
iii	Funds Allocated for Accrued Interest 2005-B Bonds	\$	-
iv	Funds Allocated for Accrued Interest 2006-A Bonds	\$	-
v	Acquisition Funds for Rehabilitated Loans	\$	804,497.27
vi	Administration Funds	\$	1,949,000.00
L	TOTAL AVAILABLE FUNDS FOR DISTRIBUTION	\$	<u>20,876,870.29</u>

MHESAC 1993 Master Indenture**V. Waterfall for Distributions****Distribution Date:****6/20/2013**

A	Total Available Funds for Distribution(IV-L)	\$	20,876,870.29
B	Interest Distributions		
i	2005-B Bonds	\$	88,991.35
ii	2006-A Bonds	\$	112,672.71
iii	2006-C Bonds	\$	21,672.18
iv	2012-A1 Bonds	\$	51,970.46
v	2012-A2 Bonds	\$	669,625.22
vi	2012-A3 Bonds	\$	328,148.65
vii	2012-B Bonds	\$	23,478.20
viii	Total Bondholder's Interest Distributions	\$	1,296,558.77
C	Principal Distributions		
i	2005-B Bonds	\$	3,715,000.00
ii	2006-A Bonds	\$	6,890,000.00
iii	2006-C Bonds	\$	-
iv	2012-A1 Bonds	\$	8,975,000.00
v	2012-A2 Bonds	\$	-
vi	2012-A3 Bonds	\$	-
vii	2012-B Bonds	\$	-
viii	Total Bondholder's Principal Distribution	\$	19,580,000.00
D	Increase to the Specified Reserve Account Balance	\$	-
E	Carryover Servicing Fees	\$	-
F	Bondholder's Interest Carryover	\$	-
G	Bondholder's Principal Carryover	\$	-
H	Funds available after waterfall items (A-G)	\$	311.52

MHESAC 1993 Master Indenture
VI. Historical Pool Information

	02/01/13-02/28/13	03/01/13-03/31/13	04/01/13-04/30/13	05/01/13-05/31/13
Beginning Student Loan Pool Balance	\$ 1,295,429,752.91	\$ 1,283,780,314.73	\$ 1,274,439,773.30	\$ 1,262,590,588.08
Student Loan Principal Activity				
i Regular Principal Collections	\$ 10,733,672.95	\$ 9,215,473.75	\$ 10,620,008.30	\$ 9,906,593.10
ii Principal Collections from Guarantor	\$ 2,436,970.97	\$ 2,224,653.82	\$ 2,667,972.53	\$ 2,768,968.19
iii Returned Disbursements	\$ -	\$ -	\$ -	\$ -
iv Other System Adjustments	\$ (61,688.36)	\$ (74,120.80)	\$ (52,881.36)	\$ (45,789.32)
v Repurchase of Rehabilitated Loans	\$ (699,476.49)	\$ (637,798.66)	\$ (555,005.68)	\$ (474,931.50)
vi Additional Disbursements/Purchases	\$ -	\$ -	\$ -	\$ -
vii Total Principal Collections	\$ 12,409,479.07	\$ 10,728,208.11	\$ 12,680,093.79	\$ 12,154,840.47
Student Loan Non-Cash Principal Activity				
i Other Adjustments	\$ 6,142.21	\$ 2,506.20	\$ 2,966.21	\$ 9,122.14
ii Capitalized Interest	\$ (1,067,713.90)	\$ (889,849.58)	\$ (786,258.34)	\$ (1,164,943.19)
iii Total Non-Cash Principal Activity	\$ (1,061,571.69)	\$ (887,343.38)	\$ (783,292.13)	\$ (1,155,821.05)
(-) Total Student Loan Principal Activity	\$ 11,347,907.38	\$ 9,840,864.73	\$ 11,896,801.66	\$ 10,999,019.42
Student Loan Interest Activity				
i Regular Interest Collections	\$ 2,977,746.38	\$ 2,781,449.57	\$ 3,099,397.50	\$ 2,890,223.58
ii Interest Claims Received from Guarantors	\$ 71,485.44	\$ 59,659.82	\$ 71,045.21	\$ 75,594.01
iii Collection Fees / Returned Items	\$ -	\$ -	\$ -	\$ -
iv Late Fee Reimbursements	\$ -	\$ -	\$ -	\$ -
v Interest Reimbursements	\$ -	\$ -	\$ -	\$ -
vi Other System Adjustments	\$ (29.20)	\$ (107.08)	\$ (17.84)	\$ (69.90)
vii Accrued Borrower Interest on Purchased Loans	\$ -	\$ -	\$ -	\$ -
viii Total Interest Repayments	\$ 3,049,202.62	\$ 2,841,002.31	\$ 3,170,424.87	\$ 2,965,747.69
Student Loan Non-Cash Interest Activity				
i Interest Accrual Adjustments	\$ 204,665.32	\$ 180,391.91	\$ 224,955.41	\$ 205,484.37
ii Capitalized Interest	\$ 1,067,713.90	\$ 889,849.58	\$ 786,258.34	\$ 1,164,943.19
iii Interest Accrued During Period	\$ (4,020,051.04)	\$ (4,411,567.10)	\$ (4,229,255.06)	\$ (4,336,632.60)
iv Total Non-Cash Interest Adjustments	\$ (2,747,671.82)	\$ (3,341,325.61)	\$ (3,218,041.31)	\$ (2,966,205.04)
(-) Total Student Loan Interest Activity	\$ 301,530.80	\$ (500,323.30)	\$ (47,616.44)	\$ (457.35)
(=) TOTAL STUDENT LOAN POOL	\$ 1,283,780,314.73	\$ 1,274,439,773.30	\$ 1,262,590,588.08	\$ 1,251,592,026.01
(+) Pending Portfolio Adjustments	\$ (678.56)	\$ -	\$ (5,012.58)	\$ -
(+) Trust Cash Available	\$ 27,450,855.99	\$ 15,501,987.99	\$ 26,796,966.73	\$ 23,630,367.56
(+) Reserve Account Balance	\$ 13,075,410.00	\$ 13,075,410.00	\$ 12,830,570.00	\$ 12,704,400.00
(=) TOTAL ADJUSTED POOL	\$ 1,324,305,902.16	\$ 1,303,017,171.29	\$ 1,302,213,112.23	\$ 1,287,926,793.57

**MHESAC 1993 Master Indenture
VII. Portfolio Characteristics**

STATUS	Weighted Avg Coupon		# of Loans		%		Principal Amount		%	
	4/30/2013	5/31/2013	4/30/2013	5/31/2013	4/30/2013	5/31/2013	4/30/2013	5/31/2013	4/30/2013	5/31/2013
INTERIM:										
In School	6.24%	6.29%	4,392	3,451	2.8%	2.3%	\$ 14,322,585	\$ 11,221,295	1.1%	0.9%
Grace	6.35%	6.23%	1,422	2,338	0.9%	1.5%	\$ 4,450,255	\$ 7,471,426	0.4%	0.6%
TOTAL INTERIM	6.27%	6.27%	5,814	5,789	3.8%	3.8%	\$ 18,772,840	\$ 18,692,721	1.5%	1.5%
REPAYMENT										
Active	4.31%	4.32%	116,509	117,599	75.3%	76.8%	\$ 1,021,322,008	\$ 1,022,574,189	81.9%	82.7%
Current	4.20%	4.20%	101,655	102,404	65.7%	66.8%	\$ 916,574,999	\$ 917,040,863	73.5%	74.2%
31-60 Days Delinquent	5.01%	5.10%	4,121	4,256	2.7%	2.8%	\$ 30,173,020	\$ 29,996,175	2.4%	2.4%
61-90 Days Delinquent	5.03%	5.13%	2,493	2,600	1.6%	1.7%	\$ 17,721,715	\$ 17,297,835	1.4%	1.4%
91-120 Days Delinquent	5.11%	4.89%	1,638	1,970	1.1%	1.3%	\$ 11,544,539	\$ 14,038,651	0.9%	1.1%
> 120 Days Delinquent	5.13%	5.17%	6,602	6,369	4.3%	4.2%	\$ 45,307,735	\$ 44,200,665	3.6%	3.6%
Deferment	4.99%	4.97%	24,208	22,283	15.7%	14.5%	\$ 143,941,703	\$ 133,555,233	11.5%	10.8%
Forbearance	4.99%	4.97%	5,865	5,690	3.8%	3.7%	\$ 48,785,995	\$ 49,123,586	3.9%	4.0%
TOTAL REPAYMENT	4.40%	4.40%	146,582	145,572	94.8%	95.0%	\$ 1,214,049,706	\$ 1,205,253,008	97.3%	97.5%
Claims in Process	5.20%	5.11%	2,259	1,833	1.5%	1.2%	\$ 14,653,428	\$ 12,506,229	1.2%	1.0%
Aged Claims Rejected	0.00%	3.50%	0	2	0.0%	0.0%	\$ -	\$ 24,997	0.0%	0.0%
GRAND TOTAL	4.44%	4.43%	154,655	153,196	100%	100%	\$ 1,247,475,974	\$ 1,236,476,955	100%	100%

VIII. MHESAC Cumulative Net Reject Rate	
	5/31/2013
Cumulative Claims submitted (# of loans)	43,309
Cumulative Claims rejected (# of loans)	82
Cumulative Reject Rate	0.19%

VIV. MHESAC Payment History and CPRs		
Distribution Date	Actual Pool Balances	Since Issued CPR *
02/28/13	\$ 1,269,213,640	6.54%
03/31/13	\$ 1,259,372,776	6.36%
04/30/13	\$ 1,247,475,974	6.36%
05/31/13	\$ 1,236,476,955	6.31%

* based on the current period's ending pool balance calculated against the original pool balance and assuming cutoff date pool data