



**Quarterly Trial Balance Guideline for Portfolio Loans
1/1/2012**

Contact:

Accountant, Lincoln, NE – For all life company serviced loans

Quarterly, the Correspondent shall provide a trial balance report that reflects the outstanding principal balance for each serviced loan.

I. Reporting Dates

- A. The principal balance should reflect the last day for the following months:
March, June, September and December.
- B. Reports shall be submitted to the appropriate Lender Contact Person.

II. Variances

- A. Any large variance between the Correspondent's balance and the Lender's balance will be investigated. The Correspondent will be contacted for resolution.