	2007	2006
Defaults	$ -	$ -
Other	-	-
Subtotal	-	-
Interest Rate Reestimates	58	(45)
Technical Reestimates	13	(39)
Total Loan Sale-Guaranteed Subsidy Expense	$ 71	$ (84)
Total Subsidy Expense for the years ended September 30,	**2007**	**2006**
Total Direct Loans	$ (537)	$ (93)
Total Guaranteed Loans	74	(808)
Total Sale Loans	71	(84)
Total Subsidy Expense	$ (392)	$ (985)