



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

October 21, 2010

Albert L. Lord
Vice Chairman and Chief Executive Officer
SLM Corporation
12061 Bluemont Way
Reston, Virginia 20190

Re: SLM Corporation
Form 10-K for the Fiscal Year Ended December 31, 2009
File No. 1-13251

Dear Mr. Lord:

We have completed our review of your Form 10-K for the fiscal year ended December 31, 2009, and we have no further comments.

Sincerely,

Michael Clampitt
Senior Counsel