



DIVISION OF  
CORPORATION FINANCE

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

May 16, 2022

Jonathan W. Witter  
Chief Executive Officer  
SLM Corporation  
300 Continental Drive  
Newark, DE 19713

**Re: SLM Corporation**  
**Form 10-K for the fiscal period ending December 31, 2021**  
**Filed February 24, 2022**  
**File No. 001-13251**

Dear Mr. Witter:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Finance