



DIVISION OF
CORPORATION FINANCE

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

July 22, 2010

By U.S. Mail and Facsimile to: (781) 658-9640

Kenneth Klipper
Chief Financial Officer
The First Marblehead Corporation
The Prudential Tower
800 Boylston Street, 34th Floor
Boston, Massachusetts

Re: The First Marblehead Corporation
Form 10-K for the Fiscal Year Ended June 30, 2009
Form 10-Q for the Quarterly Period Ended December 31, 2009
File No. 001-31825

Dear Mr. Klipper:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Kathryn McHale
Attorney Advisor