



DIVISION OF  
CORPORATION FINANCE

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

May 9, 2013

Via E-mail

Calvin C. Balliet  
Chairman of the Board  
SLC Student Loan Trust 2010-1  
c/o SLC Student Loan Receivables I, Inc.  
4000 Regent Boulevard  
C2B-260  
Irving, Texas 75063

**Re: SLC Student Loan Trust 2010-1**  
**Form 10-K for Fiscal Year Ended December 31, 2011**  
**Filed March 30, 2012**  
**File No. 333-164557-01**

Dear Mr. Balliet:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Katherine Hsu

Katherine Hsu  
Office Chief

cc: Matthew P. Joseph