



DIVISION OF
CORPORATION FINANCE

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

October 6, 2022

Joe Fisher
Chief Financial Officer
NAVIENT CORP
123 Justison Street
Wilmington, DE 19801

Re: NAVIENT CORP
Form 10-K for the Fiscal Year Ended December 31, 2021
Filed February 25, 2022
File No. 001-36228

Dear Joe Fisher:

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