

Mail Stop 4561

November 3, 2006

Daniel P. McHugh  
Chief Financial Officer  
The Student Loan Corporation  
750 Washington Boulevard  
Stamford, CT 06901

**Re:   The Student Loan Corporation**  
**Form 10-K for the Fiscal Year ended December 31, 2005**  
**Form 10-Q for the Fiscal Quarter ended March 31, 2006**  
**Form 10-Q for the Fiscal Quarter ended June 30, 2006**  
**File No. 001-11616**

Dear Mr. McHugh:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Joyce Sweeney  
Reviewing Accountant