

Mail Stop 4561

June 12, 2008

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

**Re: The Student Loan Corporation
Form 10-K for the Fiscal Year Ended December 31, 2007
Form 10-Q for the Quarterly Period Ended March 31, 2008
File No. 1-11616**

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,

Angela Connell
Reviewing Accountant