

1238

SLM CORPORATION

11600 Sallie Mae Drive
Reston, VA 20193
Michael E. Sheehan
Associate General Counsel

August 14, 2002

VIA HAND DELIVERY

Mr. Jonathan Katz
Secretary
Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549

Re: Statements of Chief Executive Officer and Chief Financial Officer of
SLM Corporation

Dear Mr. Katz:

Please find enclosed, pursuant to the Commission's Order Requiring the Filing of Sworn Statements Pursuant of Section 21(a)(1) of the Securities Exchange Act of 1934, the sworn statements of Albert L. Lord, Vice Chairman and Chief Executive Officer, and John F. Remondi, Executive Vice President and Chief Financial Officer.

Please acknowledge receipt of this letter and the attached sworn statements by date stamping and returning the enclosed receipt copy of this letter in the self-addressed stamped envelope.

If you have any questions, please call me at 703-810-7680.

Very truly yours,



Michael E. Sheehan
Associate General Counsel

Enclosures

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**STATEMENT UNDER OATH OF PRINCIPAL FINANCIAL OFFICER
REGARDING FACTS AND CIRCUMSTANCES
RELATING TO EXCHANGE ACT FILINGS**


I, John F. Remondi, state and attest that:

- (1) To the best of my knowledge, based upon a review of the covered reports of SLM Corporation, and, except as corrected or supplemented in a subsequent covered report:
 - no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
 - no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed.)
- (2) I have reviewed the contents of this statement with SLM Corporation's Audit Committee.
- (3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":
 - SLM Corporation's most recent Annual Report on Form 10-K filed with the Securities and Exchange Commission on March 28, 2002
 - all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of SLM Corporation filed with the Commission subsequent to the filing of the Form 10-K identified above; and
 - any amendments to any of the foregoing.



John F. Remondi
Executive Vice President & Chief Financial Officer
August 14, 2002.

Subscribed and sworn to
before me this 14 day of
August 2002


Notary Public

My Commission Expires:

March 31, 2005

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