

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

October 21, 2010

Albert L. Lord Vice Chairman and Chief Executive Officer SLM Corporation 12061 Bluemont Way Reston, Virginia 20190

Re: SLM Corporation

Form 10-K for the Fiscal Year Ended December 31, 2009

File No. 1-13251

Dear Mr. Lord:

We have completed our review of your Form 10-K for the fiscal year ended December 31, 2009, and we have no further comments.

Sincerely,

Michael Clampitt Senior Counsel