





SLM Corporation  
12061 Bluemont Way  
Reston, Virginia 20190

Mary Eure  
Vice President & Corporate Secretary  
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January 31, 2008

Ms. Kathleen Krebs  
Special Counsel  
Securities and Exchange Commission  
Washington, D.C. 20549

Re: SLM Corporation  
Definitive Schedule 14A  
Filed April 9, 2007  
File No. 001-13251

Dear Ms. Krebs:

We are in receipt of your letter dated January 17, 2008, regarding the Proxy Statement filed by SLM Corporation on April 9, 2007. In your letter, you request that by January 31, 2008, we respond to your comments or let you know when we will respond. We are not able to provide substantive comments by January 31, 2008 and will provide such comments to you by February 8, 2008.

Very truly yours,

Mary Eure  
Corporate Secretary