

June 1, 2006

Mr. C.E. Andrews
Executive Vice President, Chief Financial Officer
SLM Corporation
12061 Bluemont Way
Reston, VA 20190

Re:

**Form 10-K for the fiscal year ended December 31, 2005
File No. 001-13251**

Dear Mr. Andrews:

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

Sincerely,

Joyce Sweeney
Branch Chief