



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

DIVISION OF  
CORPORATION FINANCE

May 17, 2019

Steven J. McGarry  
Executive Vice President and Chief Financial Officer  
SLM Corporation  
300 Continental Drive  
Newark, Delaware 19713

**Re: SLM Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2018**  
**Filed February 28, 2019**  
**Form 8-K filed February 11, 2019**  
**File No. 001-13251**

Dear Mr. McGarry:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Financial Services