



DIVISION OF
CORPORATION FINANCE

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

May 16, 2022

Jonathan W. Witter
Chief Executive Officer
SLM Corporation
300 Continental Drive
Newark, DE 19713

Re: SLM Corporation
Form 10-K for the fiscal period ending December 31, 2021
Filed February 24, 2022
File No. 001-13251

Dear Mr. Witter:

We have completed our review of your filing. 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 Finance