



DIVISION OF  
CORPORATION FINANCE

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

May 15, 2024

Chryssa C. Halley  
Executive Vice President and Chief Financial Officer  
Federal National Mortgage Association  
1100 15th St., NW  
Washington, DC 20005

**Re: Federal National Mortgage Association  
Form 10-K for the Fiscal Year Ended December 31, 2023  
File No. 000-50231**

Dear Chryssa C. Halley:

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

cc: Kirk C. Silva