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Reston, Virginia 20191

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August 27, 2014

EBSA/PUBLIC
2014 AUG 28

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20210

RE: SLM Corporation Top Hat Filing under 29 C.F.R. § 2520.104-23

Dear Sir or Madam:

This filing is being made by SLM Corporation ("SLM") with respect to the top hat plans described herein. As required under the above-referenced Department of Labor regulations, SLM provides the following information with respect to the plans:

1. Employer's Name, Address and EIN:

   SLM Corporation
   300 Continental Drive
   Newark, Delaware 19713
   EIN: 52-2013874

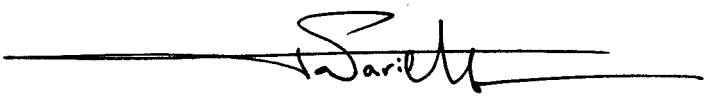
2. SLM maintains the following unfunded plans of deferred compensation primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees:

   a. SLM Deferred Compensation Plan for Key Employees, which covered 23 participants, as of July 1, 2014; and

   b. SLM Deferred Compensation Plan for Directors, which covered 1 participant, as of July 1, 2014.

This filing is intended to satisfy the reporting and disclosure requirements of Part I of Title I of the Employee Retirement Income Security Act of 1974, as amended. Please contact me should you have any questions or need any additional information.

Sincerely yours,



Nicolas Jafarieh

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(703) 984-6889
SALLIE MAE BANK
2001 EDMUND HALLEY DR.
RESTON VA 20191-3436

0.2 LBS LTR 1 OF 1

SHIP TO:
TOP HAT PLAN EXEMPTION
US DPT. OF LABOR
ROOM N-1513
200 CONSTITUTION AVE NW
WASHINGTON DC 20210

MD 201 9-78

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