SLM CORP
Form 8-K
January 11, 2012

UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the

Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): January 5, 2012

SLM CORPORATION

(Exact name of registrant as specified in its charter)

Delaware	**001-13251**	**52-2013874**
(State or other jurisdiction of incorporation)	**(Commission File Number)**	**(I.R.S. Employer Identification No.)**

300 Continental Drive, Newark, Delaware **19713**
(Address of principal executive offices) **(Zip Code)**
Registrant s telephone number, including area code: (302) 283-8000

(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

¨ Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

¨ Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

¨ Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

¨ Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item 4.01 Changes in Registrant s Certifying Accountant.

(b) On January 5, 2012, the Audit Committee of the Board of Directors (the Audit Committee) of SLM Corporation, a Delaware corporation (the Company), engaged KPMG LLP (KPMG) as the Company s independent registered public accounting firm for the fiscal year ending December 31, 2012. During the two fiscal years ended December 31, 2011 and 2010, and through January 5, 2012, the Company has not consulted with KPMG regarding (i) the application of accounting principles to any proposed transaction or the rendering of any audit opinion on the Company s consolidated financial statements; or (ii) any matter that was either the subject of a disagreement or a reportable event, as those terms are defined in Item 304(a)(1) of Regulation S K.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

SLM CORPORATION

Date: January 11, 2012

By: /s/ Laurent C. Lutz
Laurent C. Lutz
Executive Vice President and General Counsel