

October 6, 2022

Joe Fisher
Chief Financial Officer
NAVIENT CORP
123 Justison Street
Wilmington, DE 19801

Fiscal Year Ended December 31, 2021
2022

Re: NAVIENT CORP
Form 10-K for the
Filed February 25,
File No. 001-36228

Dear Joe Fisher:

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