



August 13, 2013

Via EDGAR

Ms. Stephanie J. Ciboroski Senior Assistant Chief Accountant Division of Corporation Finance United States Securities and Exchange Commission 100 F Street, NE Washington, DC 20549

Re: Federal National Mortgage Association

Form 10-K for the Fiscal Year Ended December 31, 2012

Filed April 2, 2013 File No. 0-50231

Dear Ms. Ciboroski:

We are in receipt of the letter from the staff of the Division of Corporation Finance of the U.S. Securities and Exchange Commission (the "Staff") to David C. Benson, Executive Vice President and Chief Financial Officer of the Federal National Mortgage Association (the "Company"), dated August 8, 2013, regarding the above-referenced filing. As discussed with the Staff earlier today, we respectfully request an extension of time until August 30, 2013 to respond to the Staff's comments. We expect the extension will provide us with sufficient time to gather the necessary information, prepare the responses and review the responses with the Federal Housing Finance Agency, the Company's conservator.

Please contact me at (202) 752-1648 if you have any questions or need further information.

Sincerely,

<u>/s/ Judith C. Dunn</u>
Judith C. Dunn
Senior Vice President and Principal Deputy General Counsel