May 10, 2006

Thomas J. Wurtz Senior Executive Vice President and Chief Financial Officer Wachovia Corporation One Wachovia Center Charlotte, NC 28288-0013

Re: Wachovia Corporation Form 10-K

Filed February 28, 2005 File No. 001-10000

Dear Mr. Wurtz:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Paul Cline Senior Accountant