

March 20, 2008

Mail Stop 4561

Howard I. Atkins
Senior Executive Vice President and Chief Financial Officer
Wells Fargo & Company
420 Montgomery Street
San Francisco, CA 94104

**Re: Wells Fargo & Company
Form 10-K for the Fiscal Year Ended December 31, 2006
Form 10-Q for the Fiscal Quarter Ended September 30, 2007
Forms 8-K filed May 31, 2007, June 7, 2007, July 9, 2007 and
November 7, 2007
File No. 001-02979**

Dear Mr. Atkins:

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

Sincerely,

Paul Cline
Senior Accountant