

Mail Stop 4561

February 27, 2009

Richard D. Levy
Executive Vice President and Controller
Wells Fargo & Company
420 Montgomery Street
San Francisco, California 94104

**RE: Wells Fargo & Company
Form 8-K
Filed January 28, 2009
File No. 001-02979**

Dear Mr. Levy,

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Kevin W. Vaughn
Accounting Branch Chief