



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

January 18, 2011

*By U.S. Mail and Facsimile to: (415) 975-6871*

Richard D. Levy  
Executive Vice President and Controller  
Wells Fargo & Company  
420 Montgomery Street  
San Francisco, CA 94163

**Re: Wells Fargo & Company  
Form 10-K for Fiscal Year Ended December 31, 2009  
Form 10-Q for Fiscal Quarter Ended March 31, 2010  
Filed February 26, 2010  
File No. 001-02979**

Dear Mr. Levy:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Kevin W. Vaughn  
Accounting Branch Chief