

Paras Madho
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November 29, 2007

Ms. Velma T. Smith
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531
100 F Street, NE
Washington, DC 20549

CERTIFY

Dear Ms. Smith:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, Wachovia Capital Trust X, 7.85% Trust Preferred Securities and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on November 29, 2007. Tentative listing date - December 4, 2007.

Sincerely,

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END