

Paras Madho
Director
Securities Operations



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December 31, 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

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Dear Ms. Smith:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, Wachovia Corporation, Depositary Shares (each representing a 1/40th interest in a share of Preferred Stock of Wachovia Corporation) requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on December 31, 2007. Tentative listing date – January 4, 2007.

Sincerely,

PROCESSED

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THOMSON
FINANCIAL

END