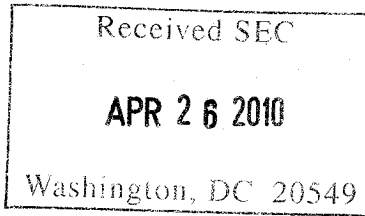




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April 26, 2010

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

Dear Ms. Smith:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, TELEFONICA S.A. Fixed Rate Senior Notes due 2020 of Telefonica Emisiones, S.A.U., and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on April 22, 2010. Tentative listing date – April 27, 2010.

Sincerely,

Edwin Mecabe