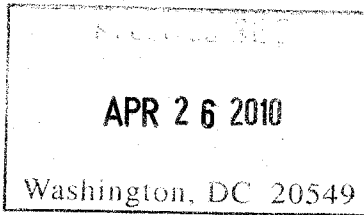




**NYSE Euronext**

*CERT NYS*



**Edwin Mecabe**  
Managing Director  
Corporate Actions and Market Watch

20 Broad Street, 17th Floor  
New York, NY 10005  
T +1 212 656 5026  
F +1 212 656 5893  
emecabe@nyx.com



10011725

April 26, 2010

*1-09531*

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 2013 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*