

May 11, 2006

Mail Stop 4561

Mr. Thomas J. Wurtz
Senior Executive Vice President and Chief Financial Officer
Wachovia Preferred Funding Corp.
One Wachovia Center
Charlotte, NC 28288

**RE: Wachovia Preferred Funding Corp.
Form 10-K for the fiscal year ended December 31, 2005
Filed March 30, 2006
File No. 1-31557**

Dear Mr. Wurtz:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Linda van Doorn
Senior Assistant Chief Accountant