



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

November 20, 2023

Michael Santomassimo
Chief Financial Officer
Wells Fargo & Company
420 Montgomery Street
San Francisco, California 94104

Re: Wells Fargo & Company
Form 10-K for Fiscal Year Ended December 31, 2022
File No. 001-02979

Dear Michael Santomassimo:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Finance