



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

DIVISION OF
CORPORATION FINANCE

April 27, 2011

By U.S. Mail and facsimile to 011-34-91- 257-1282

José Antonio Alvarez
Chief Financial Officer
Banco Santander, S.A.
Ciudad Grupo Santander
28660 Boadilla del Monte
Madrid, Spain

**Re: Banco Santander, S.A.
Form 20-F for the Fiscal Year Ended December 31, 2009
File No. 001-12518**

Dear Mr. Alvarez:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

Kevin W. Vaughn
Accounting Branch Chief