

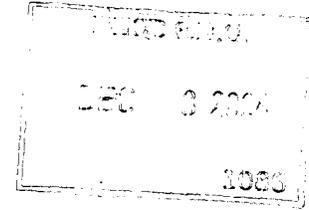
Manager  
Securities Operations

NEW YORK STOCK EXCHANGE, INC.  
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New York, NY 10005

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pmadho@nyse.com



1-32301



December 8, 2004

Mr. Brian Johnson  
Branch Chief  
Securities and Exchange Commission  
Branch of Filer Support 2  
Room 1004 -- STOP/1-4  
450 Fifth Street, NW  
Judiciary Plaza  
Washington, DC 20549

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, SANTANDER FINANCE PREFERRED S.A. UNIPERSONAL, Non-cumulative Guaranteed Preferred Securities, Series 1 (the "Preferred Securities") and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on December 8, 2004. Tentative listing date -- Not yet determined.

Sincerely,

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THOMSON  
FINANCIAL