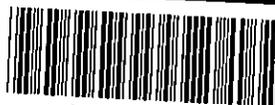


Antonio Alliberti  
Managing Director  
Securities Operations



07081736

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November 20, 2007

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, SANTANDER FINANCE PREFERRED S.A. UNIPERSONAL, Floating Rate Non-cumulative Series 6 Guaranteed Preferred Securities requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on November 6, 2007. Tentative listing date - November 21, 2007.

Sincerely,

**PROCESSED**

**NOV 29 2007**

**THOMSON  
FINANCIAL**

**END**