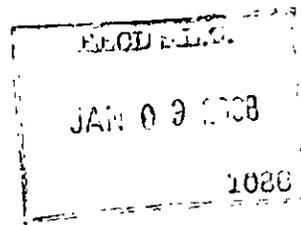


Paras Madho
Director
Securities Operations



NYSE Group, Inc. | 20 Broad Street
New York, New York 10005
+212.656.5026 | +212.656.5893
pmadho@nyse.com

January 9, 2008



Ms. Velma T. Smith
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531
100 F Street, NE
Washington, DC 20549

CERTNYS 001-32301



08022806

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, 6.50% Non-cumulative Series 5 Guaranteed Preferred Securities and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on December 21, 2007. Tentative listing date – January 18, 2008.

Sincerely,

PROCESSED

JAN 25 2008

B

**THOMSON
FINANCIAL**

END