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Chief, Information Technology  
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Division of Corporate Finance  
100 F Street, NE MS 3040  
Washington, DC 20549

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To whom it may concern:

The New York Stock Exchange certifies its approval for listing and registration of the Cumulative Perpetual Preferred Stock, Series A, Liquidation Preference \$25 per share of Wells Fargo Real Estate Investment Corporation under the Exchange Act of 1934.

Sincerely,