



DIVISION OF
CORPORATION FINANCE

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

January 26, 2026

Charles W. Scharf
Chief Executive Officer
Wells Fargo & Company
333 Market Street
San Francisco, CA 94105

Re: Wells Fargo & Company
Registration Statement on Form S-3
Filed January 22, 2026
File No. 333-292881

Dear Charles W. Scharf:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Robert Arzonetti at 202-551-8819 with any questions.

Sincerely,

Division of Corporation Finance
Office of Finance

cc: Dawn Holicky Pruitt