



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

DIVISION OF
CORPORATION FINANCE

March 12, 2007

Mr. Michael A. DiGregorio
Senior Vice President & General Counsel
Wilmington Trust Company
Rodney Square North
1100 North Market Street
Wilmington, DE 19890-0001

Re: In the matter of Auction Rate Securities Practices (HO-09954), Wilmington Trust Company
Waiver Request of Ineligible Issuer Status under Rule 405 of the Securities Act

Dear Mr. DiGregorio:

This is in response to your letter dated December 13, 2006, written on behalf of Wilmington Trust Corporation (Company) and its subsidiary Wilmington Trust Company (WTC) and constituting an application for relief from the Company and WTC being considered "ineligible issuers" under Rule 405(1)(vi) of the Securities Act of 1933 (Securities Act). The Company and WTC request relief from being considered ineligible issuers under Rule 405, due to the entry on January 9, 2007, of a Commission Order (Order) pursuant to Section 8A of the Securities Act of 1933 (Securities Act) naming WTC as a respondent. The Order finds, among other things, that WTC caused violations of Section 17(a)(2) of the Securities Act.

Based on the facts and representations in your letter, and assuming the Company and WTC comply with the Order, the Commission, pursuant to delegated authority has determined that the Company has made a showing of good cause under Rule 405(2) and that the Company and WTC will not be considered ineligible issuers by reason of the entry of the Order. Accordingly, the relief described above from the Company and WTC being ineligible issuers under Rule 405 of the Securities Act is hereby granted and the date of effectiveness of the waiver is January 9, 2007. Any different facts from those represented or non-compliance with the Order might require us to reach a different conclusion.

Sincerely,

A handwritten signature in cursive script that reads "Mary Kosterlitz".

Mary Kosterlitz
Chief, Office of Enforcement Liaison
Division of Corporation Finance



**WILMINGTON
TRUST**

Wilmington Trust Corporation
Rodney Square North
1100 North Market Street
Wilmington, DE 19890-0001

December 13, 2006

Via Federal Express

Mary Kosterlitz, Esq.
Chief of the Office of Enforcement Liaison
Division of Corporation Finance
Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

Re: In the Matter of Auction Rate Securities Practices,
File No. HO-09954 (Wilmington Trust Company)

Dear Ms. Kosterlitz:

I am writing on behalf of my client, Wilmington Trust Corporation ("WL"), and its subsidiary, Wilmington Trust Company ("WTC"), which is a respondent in the above-referenced investigation commenced by the Securities and Exchange Commission (the "Commission"). The investigation relates to certain practices involving auction-rate securities. Two other auction agents are also respondents in this proceeding and, together with WTC, are negotiating a settlement with the Division of Enforcement.

I hereby request, pursuant to amended Rule 405 under the Securities Act of 1933 (the "Securities Act"), that the Division of Corporation Finance, on behalf of the Commission, determine that WL, WTC shall not be considered "ineligible issuers" as defined in Rule 405 as a result of the proposed order to be entered in the above-referenced investigation, as described below. I request that this determination be made effective upon entry of the proposed order. I understand that the Division of Enforcement does not object to such determination.

BACKGROUND

In connection with the above-referenced proceeding, which was brought pursuant to Section 8A of the Securities Act, WTC and the Division of Enforcement have reached an agreement in principle to settle the matter as described below, and WTC expects to submit to the Commission an offer of settlement in which, for the purpose of this proceeding, it will consent to the entry of an order by the Commission (the "Order") without admitting or denying the matters set forth in the Order (except as to the jurisdiction of the Commission and the subject matter of the proceeding).

In the Order, the Commission will make findings, without admission or denial by WTC, that WTC caused violations of Section 17(a)(2) of the Securities Act in connection with certain practices relating to auction-rate securities. Based on these findings,

