



THIRD SUPPLEMENT DATED 9 OCTOBER 2007

TO THE BASE PROSPECTUS DATED 16 NOVEMBER 2006

Santander International Debt, S.A.
Unipersonal
(incorporated with limited liability in Spain)
and

Santander Issuances, S.A. Unipersonal
(incorporated with limited liability in Spain)
guaranteed by

Banco Santander, S.A.
(Banco Santander Central Hispano, S.A. has changed its legal name to Banco Santander, S.A.)
(incorporated with limited liability in Spain)

€32,000,000,000 Programme for the Issuance of Debt Instruments

This Third Supplement is dated 9 October 2007

This document constitutes a Supplement to the Base Prospectus dated 16 November 2006 for the purposes of Article 13 of the Law on Prospectuses for Securities dated 10 July 2005. This Supplement has been prepared pursuant to Article 16 of the Directive 2003/71/EC (the “Prospectus Directive”) in relation to instruments (the “Instruments”) issued under the above Programme and each of Santander International Debt, S.A. Unipersonal, Santander Issuances, S.A. Unipersonal (each, an “Issuer” and together the “Issuers”) and Banco Santander, S.A. (the “Guarantor”). The Base Prospectus has been approved on 16 November 2006, by the Luxembourg Commission de Surveillance du Secteur Financier (the “CSSF”), which is the Luxembourg competent authority for the purpose of the Prospectus Directive and relevant implementing measures in Luxembourg, as a base prospectus issued in compliance with the Prospectus Directive and relevant implementing measures in Luxembourg for the purpose of giving information with regard to the issue of Instruments under the Programme during the period of twelve months after the date thereof.

This Supplement should be read in conjunction with the Base Prospectus dated 16 November 2006, the First Supplement dated 12 June 2007 and the Second Supplement dated 12 July 2007.

Each of Santander International Debt, S.A. Unipersonal and Santander Issuances, S.A. Unipersonal (the “**Issuers**”) accept responsibility for the information contained in this Supplement and confirms that, having taken all reasonable care to ensure that such in case, the information contained in this Supplement relating to the Issuers is, to the best of their knowledge, in accordance with the facts and contains no omission likely to affect its import.

The Guarantor (“Banco Santander, S.A.”) has published its interim audited consolidated financial statements of the Group for the three months ended March 31, 2007 including the auditor’s report thereon (the “March 2007 Financial Statements) and has also published its unaudited consolidated interim financial statements of the Guarantor for the six months ended June 30, 2007 (the “June 2007 Financial Statements). By virtue of this Supplement the information contained in the following tables are incorporated by reference in the Base Prospectus under paragraph 11.5.1. of the section denominated “Financial Information Concerning the Guarantor’s Assets and Liabilities, Financial Position and Profit and Losses” contained in pages 133 to 136 of the Base Prospectus.

1. March 2007 Financial Statements

<u>Information incorporated by Reference in the Base Prospectus</u>	Consolidated Interim Financial Statements and Explanatory Notes March 2007 Page Reference
1. Auditor's report	2
2. Audited Consolidated Balance Sheets at 31 March 2007 and 31 December of 2006	3
3. Audited Consolidated Income Statements for the three-months period ended 31 March 2007 and 2006.	4
4. Audited Consolidated Cash Flow Statements for the three-months period ended 31 March 2007 and 2006.	6-7
5. Explanatory Notes to the Consolidated Interim Financial Statements for the three-period month ended 31 March 2007	8-148

2. June 2007 Financial Statements

<u>Information incorporated by Reference in the Base Prospectus</u>	Financial Report for the First Half 2007 Page Reference
1. Unaudited Consolidated Income Statement for the period 1 January 2007 – 30 June 2007	7
2. Unaudited Consolidated Balance Sheet as of 30 June 2007	11

The Consolidated Interim Financial Statements and Explanatory Notes of March 2007 and the Financial Report for the First Half 2007, has been published in the website of the Guarantor (www.santander.com), copy of such documents can be obtained from the Issuers, the Issue and Paying Agent and the Paying Agent in Luxembourg as described in "Documents on Display" on page 110 of the Base Prospectus. Any information not listed in the cross reference lists but included in the documents incorporated by reference is given for information purposes only.

This Supplement and the information incorporated by reference herein shall be published on the Luxembourg Stock Exchange website (www.bourse.lu)

To the extent that there is any inconsistency between (a) any statement in this Supplement or any statement incorporated by reference into the Base Prospectus by this Supplement and (b) any other statement in or incorporated by reference in the Base Prospectus, the statements in (a) above will prevail.

Save as disclosed in this Supplement and any Supplement previously issued, no other significant new factor, material mistake or inaccuracy relating to information included in the Base Prospectus has arisen or been noted, as the case may be, since the publication of the Base Prospectus.

In accordance with Article 13 paragraph 2 of the Luxembourg Law, investors who have already agreed to purchase or subscribe for the securities before this supplement is published have the right, exercisable within a time limit of minimum two working days after the publication of this supplement, to withdraw their acceptances.