

Mail Stop 4561

January 24, 2008

*By U.S. Mail and facsimile to (216) 357-6248*

Mr. Jeffrey B. Weeden  
Chief Financial Officer  
KeyCorp  
127 Public Square  
Cleveland, OH 44114

**RE: KeyCorp  
Form 10-K for Fiscal Year Ended December 31, 2006  
Form 10-Q for Quarterly Period Ended September 30, 2007  
File No. 001-11302**

Dear Mr. Weeden:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Hugh West  
Accounting Branch Chief