



DIVISION OF
CORPORATION FINANCE

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

November 4, 2010

Henry L. Meyer III
Chief Executive Officer
KeyCorp
127 Public Square
Cleveland, OH 44114

Re: KeyCorp
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed March 1, 2010
Form 10-K/A for the Fiscal Year Ended December 31, 2009
Filed August 9, 2010
File No. 001-11302

Dear Mr. Meyer:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Mark Webb
Legal Branch Chief