



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