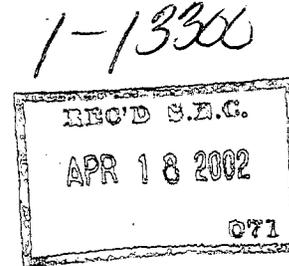


Manager  
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**REVISED**

April 18, 2002

Ms. Krista M. Hughes  
Branch Chief  
Securities and Exchange Commission  
Branch of Filer Support 2  
Room 1004 -- STOP/1-4  
450 Fifth Street, NW  
Judiciary Plaza  
Washington, DC 20549

**PROCESSED**

**MAY 08 2002**

**THOMSON  
FINANCIAL**

Dear Ms. Hughes:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, Capital One Financial Corporation, Upper DECS (stated amount of \$50 per Upper DECS) and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on April 18, 2002. Tentative listing date – April 23, 2002.

Sincerely,