

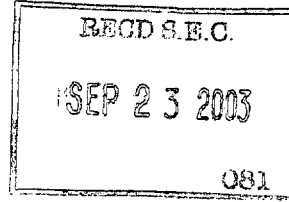
Sep-23-03 02:22pm From-
Securities Operations



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tel: 212.656.5026
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pmadh@nyse.com

1-31802



September 23, 2003

Mr. Brian Johnson
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

SEP 29 2003

THOMSON
FINANCIAL

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1933, KINGSWAY FINANCIAL CAPITAL TRUST I, % Trust Preferred Securities and the Preferred Securities Guarantee by Kingsway Financial Services Inc. with respect thereto. The NYSE requests simultaneous acceleration of registration of the Securities Exchange Act of 1934, together with the 1933 Act. Adequate distribution assured. Form 8-A received on September 23, 2003. Tentative listing date – September 24, 2003.

Sincerely,