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August 15, 2005

Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531 – STOP 1004
100 F Street, NE
Washington, DC 20549

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, USB Capital VII, 5.875% Trust Preferred Securities (and the Guarantee of U.S. Bancorp with respect thereto) and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on August 15, 2005. Tentative listing date – Not yet determined.

Sincerely,

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