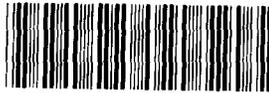


Paras Madho  
Manager  
Securities Operations

New York Stock Exchange, Inc.  
20 Broad Street  
New York, NY 10005

tel: 212.656.5026  
fax: 212.656.5893  
pmadho@nyse.com



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May 9, 2006

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

✓ PROCESSED  
MAY 11 2006  
THOMSON  
FINANCIAL

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, USB Capital X, 0.50% 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 May 9, 2006. Tentative listing date - May 11, 2006.

Sincerely,