

Paras Madho
Director
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Received SEC
FEB 27 2008
Washington, DC 20549

February 27, 2008

Ms. Velma T. Smith
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531
100 F Street, NE
Washington, DC 20549

CERTNYS
001-33980

Dear Ms. Smith:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, KeyCorp Capital X, Trust Preferred Securities of KeyCorp Capital X, Junior Subordinated Debentures of KeyCorp and KeyCorp Guarantee with respect to Trust Preferred Securities of KeyCorp Capital X (application for the Junior Subordinated Debentures of KeyCorp and Keycorp Guarantee with respect to Trust Preferred Securities of KeyCorp Capital X is made for listing not for trading, but only in connection with the registration of Trust Preferred Securities pursuant to the requirements of the Securities and Exchange Commission) and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on February 27, 2008. Tentative listing date – Not yet determined.

Sincerely,

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FEB 28 2008

THOMSON
FINANCIAL

END