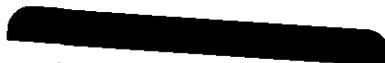


Paras Madho  
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July 22, 2008

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

PROCESSED  
JUL 31 2008 *JA*  
THOMSON REUTERS

Dear Ms. Smith:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, Zions Bancorporation, Depository Shares (Each Representing 1/40<sup>th</sup> Interest in a Share of Series C Non-Cumulative Perpetual Preferred Stock) and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on July 14, 2008. Tentative listing date -- July 25, 2008.

Sincerely,

END