August 13, 2002

Via Hand Delivery

Securities and Exchange Commission
Judiciary Plaza
450 5th Street, N.W.
Washington, D.C. 20549

Re: Statement of Principal Financial Officer

Dear Ladies and Gentlemen:

On behalf of KeyCorp, there are enclosed for filing with the Securities and Exchange Commission the original and two copies of the Statement Under Oath of Principal Financial Officer Regarding Facts and Circumstances Relating to Exchange Act Filings for K. Brent Somers.

Please acknowledge receipt of the foregoing by stamping the enclosed additional copy of this filing.

Sincerely yours,

Sharon L. McDonald
Legal Assistant

Encl.

cc: N. Malek
    K. B. Somers
STATEMENT UNDER OATH OF PRINCIPAL FINANCIAL OFFICER REGARDING FACTS AND CIRCUMSTANCES RELATING TO EXCHANGE ACT FILINGS

I, K. Brent Somers, state and attest that:

(1) To the best of my knowledge, based upon a review of the covered reports of KeyCorp and, except as corrected or supplemented in a subsequent covered report:

- no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and

- no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).

(2) I have reviewed the contents of this statement with KeyCorp’s Audit and Risk Review Committee.

(3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a “covered report”:

- the 2001 Annual Report on Form 10-K of KeyCorp;

- all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of KeyCorp filed with the Commission subsequent to the filing of the Form 10-K identified above; and

- any amendments to any of the foregoing.

K. Brent Somers  
Principal Financial Officer  
August 13, 2002

Subscribed and sworn to before me this 13 day of August 2002.

Patricia Corpus  
Notary Public

My Commission Expires: 4-29-2004

PATRICIA CORPUS  
Notary Public - State of Ohio  
Cuyahoga County  
My Comm. Expires 4-29-2004