

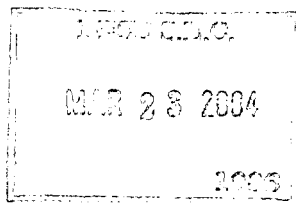
tel: 212.656.5026  
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pmadho@nysc.com

1-10804



**REVISED**

March 23, 2004



Mr. Brian Johnson  
Branch Chief  
Securities and Exchange Commission  
Branch of Filer Support 2  
Room 1004 -- STOP/1-4  
450 Fifth Street, NW  
Judiciary Plaza  
Washington, DC 20549

**PROCESSED**

**MAR 24 2004**

**THOMSON  
FINANCIAL**

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, XL CAPITAL LTD., 6.50% Equity Security Units and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on March 19, 2004. Tentative listing date – March 23, 2004.

Sincerely,