

Paras Madho
Manager
Securities Operations

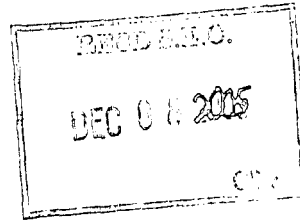
New York Stock Exchange, Inc.
20 Broad Street
New York, NY 10005



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1-10804

December 8, 2005



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

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, XL CAPITAL LTD, 7.00% Equity Security Units and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on December 8, 2005. Tentative listing date – December 9, 2005.

Sincerely,

