Securities Operations



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Washington, DC 20549

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001-10804

August 1, 2008

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

- Celleas to

Washington, DC 20549

Dear Ms. Smith:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, XL CAPITAL LTD, 10.75% Equity Security Units and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on July 31, 2008. Tentative listing date - August 7, 2008.

Sincerely,

**PROCESSED** 

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THOMSON REUTERS