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JUN 11 2010
Washington, DC 20549

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001-06880



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June 11, 2010

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

Dear Ms. Smith:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, U.S. Bancorp, Depositary Shares each representing 1/100th interest in a share of Series A Non-Cumulative Perpetual Preferred Stock and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on June 10, 2010. Tentative listing date – June 11, 2010

Sincerely,