



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

May 7, 2010

Mr. Neil A. Cotty
Interim Chief Financial Officer
Bank of America Corporation
Bank of America Corporate Center
100 N. Tryon Street
Charlotte, NC 28255

**RE: Bank of America Corporation
Form 10-K for the Fiscal Year Ended December 31, 2008
Form 10-Q for Quarterly Period Ended September 30, 2009
File No.: 001-06523**

Dear Mr. Cotty:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Hugh West
Accounting Branch Chief