



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4720

April 11, 2018

Ross E. Jeffries, Jr.  
Deputy General Counsel and Corporate Secretary  
Bank of America Corporation  
Bank of America Corporate Center  
100 North Tryon Street  
Charlotte, NC 28255

**Re: Bank of America Corporation  
Registration Statement on Form S-4  
Filed March 30, 2018  
File No. 333-224043**

Dear Mr. Jeffries:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact David Lin, Staff Attorney, at (202) 551-3552 with any questions.

Sincerely,

/s/ Era Anagnosti

Era Anagnosti  
Acting Assistant Director  
Office of Financial Services

cc: Vincent Lichtenberger  
Elizabeth G. Wren, Esq.