



through November 21, 2005, there were (1) no disagreements with UHY on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreements, if not resolved to the satisfaction of UHY, would have caused them to make reference thereto in their report on the financial statements for such year, and (2) no reportable events (as defined in Regulation S-K Item 304(a)(1)(v)).

During the fiscal year ended December 31, 2003 and through April 1, 2005, the Plan did not consult with UHY regarding either: (i) the application of accounting principles to a specified transaction, either completed or proposed; or the type of audit opinion that might be rendered on the Plan's financial statements, and neither a written report was provided to the Plan or oral advice was provided that UHY concluded was an important factor considered by the Plan in reaching a decision as to the accounting, auditing or financial reporting issue; or (ii) any matter that was either the subject of a disagreement, as that term is defined in Item 304(a)(1)(iv) of Regulation S-K and the related instructions to Item 304 of Regulation S-K, or a reportable event, as that term is described in Item 304(a)(1)(v) of Regulation S-K.

During the two fiscal years ended December 31, 2004 and through December 5, 2005, the Plan did not consult with MDC regarding either: (i) the application of accounting principles to a

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specified transaction, either completed or proposed; or the type of audit opinion that might be rendered on the Plan's financial statements, and neither a written report was provided to the Plan or oral advice was provided that MDC concluded was an important factor considered by the Plan in reaching a decision as to the accounting, auditing or financial reporting issue; or (ii) any matter that was either the subject of a disagreement, as that term is defined in Item 304(a)(1)(iv) of Regulation S-K and the related instructions to Item 304 of Regulation S-K, or a reportable event, as that term is described in Item 304(a)(1)(v) of Regulation S-K.

The Plan has requested that each of PwC and UHY furnish it with a letter addressed to the SEC stating whether or not such firm agrees with the above statements. Copies of such letters from PwC and UHY are being filed as Exhibits 16.1 and 16.2, respectively, to this Current Report on Form 8-K.

#### **ITEM 9.01. FINANCIAL STATEMENTS AND EXHIBITS.**

##### **(d) Exhibits.**

The following exhibits are filed herewith:

EXHIBIT NO.	DESCRIPTION OF EXHIBIT
16.1	Letter from PricewaterhouseCoopers LLP dated April 12, 2006.
16.2	Letter from UHY LLP dated April 12, 2006.

#### **SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

#### **BANK OF AMERICA 401(k) PLAN FOR LEGACY FLEET**

**By: /s/ RICHARD J. DORAZIL**  
**Richard J. Dorazil**  
**Global Benefits Executive**

Dated: April 12, 2006

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## INDEX TO EXHIBITS

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Exhibit 16.1

April 12, 2006

Securities and Exchange Commission  
100 F Street, N.E.  
Washington, DC 20549

Commissioners:

We have read the statements made by the Bank of America 401(k) Plan For Legacy Fleet (copy attached), which we understand will be filed with the Securities and Exchange Commission, pursuant to Item 4.01 of Form 8-K, as part of the Form 8-K of the Bank of America 401(k) Plan For Legacy Fleet dated February 1, 2005. We agree with the statements concerning our Firm in such Form 8-K.

Very truly yours,

/s/ PRICEWATERHOUSECOOPERS LLP

Exhibit 16.2

April 12, 2006

Securities and Exchange Commission  
100 F Street, N.E.  
Washington, DC 20549

Commissioners:

We have read the statements made by the Bank of America 401(k) Plan For Legacy Fleet (copy attached), which we understand will be filed with the Securities and Exchange Commission, pursuant to Item 4.01 of Form 8-K, as part of the Form 8-K of the Bank of America 401(k) Plan For Legacy Fleet dated February 1, 2005. We agree with the statements concerning our Firm in such Form 8-K.

Very truly yours,

/s/ UHY LLP