

Via EDGAR

May 4, 2011

Mr. Christian Windsor
United States Securities and Exchange Commission
100 F Street, NE
Washington, D.C. 20549-6010

Re: Merrill Lynch & Co., Inc.
Form 10-K for the Fiscal Year Ended December 31, 2010

Dear Mr. Windsor:

This letter is in response to your letter of April 13, 2011 concerning Merrill Lynch's Form 10-K for the year ended December 31, 2010. We are in the process of responding to your comments, but are requesting an extension until May 13, 2011 to allow additional time to compile our response.

Sincerely,

/s/ JOHN M. JAMES

John M. James
Corporate Controller
Bank of America Corporation