

BY FAX AND EDGAR

Mr. Christian Windsor  
Mail Stop 4561  
Division of Corporation Finance  
Securities and Exchange Commission  
450 Fifth Street, N.W.  
Washington, D.C. 20549

**Re: Bank of America Corporation  
Registration Statement on Form S-4  
File No. 333-149204**

Dear Mr. Windsor:

In accordance with Rule 461 under the Securities Act of 1933, as amended, Bank of America Corporation ("Bank of America" or the "Company") hereby respectfully requests that the Registration Statement on Form S-4 filed by Bank of America on February 13, 2008 (File No. 333-149204), as amended, be declared effective on May 28, 2008 at 1:00 p.m., Eastern time, or as soon as practicable thereafter.

Bank of America hereby acknowledges to the Securities and Exchange Commission (the "Commission") the following:

1. Should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing.
  2. The action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the Company from its full responsibility for the adequacy and accuracy of the disclosure in the filing.
  3. The Company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.
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Very truly yours,

BANK OF AMERICA CORPORATION

A handwritten signature in black ink, appearing to read "Teresa M. Brenner". The signature is written in a cursive, flowing style.

Name: Teresa M. Brenner

Title: Associate General Counsel

cc: Kathryn McHale, Esq.  
Securities and Exchange Commission

Benet J. O'Reilly, Esq.  
Cleary Gottlieb Steen & Hamilton LLP

Susan E. Bow  
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