

**BANK OF AMERICA CORPORATION**

Bank of America Corporate Center  
100 North Tryon Street  
Charlotte, North Carolina 28255

June 27, 2018

VIA EDGAR

Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549-010

Attention: Era Anagnosti, Legal Branch Chief, Office of Financial Services  
Jessica Livingston, Staff Attorney

Re: **Bank of America Corporation**  
**Registration Statement on Form S-3 (File No. 333-224523)**  
**Request for Acceleration of Effectiveness**

Ladies and Gentleman:

In accordance with Rule 461 under the Securities Act of 1933, as amended, Bank of America Corporation, BAC Capital Trust XIII, BAC Capital Trust XIV, BAC Capital Trust XV and Merrill Lynch Capital Trust I (the "Registrants"), hereby request acceleration of the effective date of the Registration Statement on Form S-3 (No. 333-224523) (the "Registration Statement") so that it will become effective at 9:00 a.m., New York City time, on June 29, 2019, or as soon thereafter as practicable. The members of the underwriting group for a "take down" from the Registration Statement have not been finally determined.

Please contact Richard W. Viola at (704) 343-2149 or Elizabeth G. Wren at (704) 343-2319, of McGuireWoods LLP, counsel to the Registrants, as soon as the Registration Statement has been declared effective, or if you have any other questions or concerns regarding this matter.

Very truly yours,

**BANK OF AMERICA CORPORATION**

By: /s/ Vincent Lichtenberger

Name: Vincent Lichtenberger

Title: Associate General Counsel

**BAC CAPITAL TRUST XIII  
BAC CAPITAL TRUST XIV  
BAC CAPITAL TRUST XV**

By: /s/ Shannon Lilly  
Name: Shannon Lilly  
Title: Regular Trustee

By: /s/ Julia Yoffee  
Name: Julia Yoffee  
Title: Regular Trustee

**MERRILL LYNCH CAPITAL TRUST I**

By: /s/ Shannon Lilly  
Name: Shannon Lilly  
Title: Administrative Trustee

By: /s/ Julia Yoffee  
Name: Julia Yoffee  
Title: Administrative Trustee