

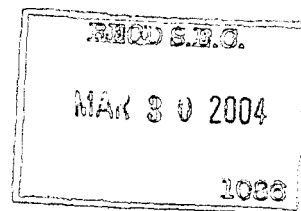
Mar-30-04 16:26 From-
Manager
Securities Operations

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March 30, 2004



Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 1004 -- STOP/1-4
450 Fifth Street, NW
Judiciary Plaza
Washington, DC 20549

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, BANK OF AMERICA CORPORATION, Depositary Shares (Each representing a one-fifth interest in a share of 6.75% Perpetual Preferred Stock) and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on March 30, 2004. Tentative listing date - April 1, 2004.

Sincerely,

A handwritten signature in dark ink, appearing to read "Paul El-Dro".

