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Richard A. Mikaliunas Senior Vice President Capital Markets

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1-65234

September 28, 2006

Mr. Brian Johnson Branch Chief Securities and Exchange Commission Office of Filings and Information Services Filer Support #2 Room #2531 100 F Street, N.E. Washington, D.C. 20549

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FINANCIAL

Dear Mr. Johnson:

This is to certify that the American Stock Exchange LLC (the "Exchange") has received from Bank of America Corporation (the "Registrant") a copy of the Company's application on Form 8-A for the registration of the following security:

Index EAGLES®, Due October 3, 2011 Linked to the S&P 500 Index

We further certify that the above security has been approved by the Exchange for listing and registration, upon official notice of issuance, and understand that the 8A will be immediately effective upon your receipt of this letter.

Sincerely,

Richard A. Mikaliunas