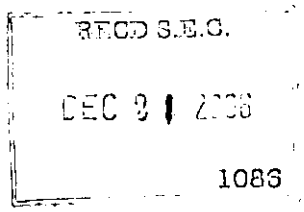


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Richard A. Mikaliunas  
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 Capital Markets

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December 21, 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

**PROCESSED**  
 DEC 22 2006  
 THOMSON 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:

***Minimum Return Equity Appreciation Growth LinkEd Securities "Index EAGLES," due December 27, 2011, Linked to the Dow Jones Industrial Average<sup>SM</sup>***

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

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