



**AMERICAN
STOCK EXCHANGE**
Equities Options ETFs



06064478

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December 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

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:

***Return Linked Notes, due December 29, 2011
Linked to a Basket of Three Indices***

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.

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Sincerely,

Richard A. Mikaliunas