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Received SEC
MAY 27 2008
Washington, DC 20549



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May 27, 2008

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001-06623

Ms. Velma T. Smith
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531
100 F Street, NE
Washington, DC 20549

Dear Ms. Smith:

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 1/1,000th interest in a share of 8.20% Non-Cumulative Preferred Stock, Series H) and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on May 27, 2008. Tentative listing date - May 29, 2008.

Sincerely,

PROCESSED
JUN 02 2008
THOMSON REUTERS

END