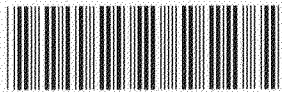


# NYSE Regulation



09013003

VIA FACSIMILE AND U.S. MAIL

December 28, 2009

Ms. Velma Smith, Branch Chief  
Securities and Exchange Commission  
Division of Corporation Finance – Filer Support Office  
100 F Street, N.W., Mail Stop 3040  
Washington, D.C. 20549

Re: **Bank of America Corporation**  
CIK: 0000070858  
File Number: 001-06523  
Filing: 8-A12B filed 12/23/2009


Dear Ms. Smith:

Please be advised that NYSE Regulation, Inc. has received (on December 24, 2009) an application from the above-referenced issuer and has approved the following security for listing on NYSE Arca, Inc. ("Exchange"):

**Market-Linked Step Up Notes Linked to the S&P 500 Index, due December 23, 2011**

The Exchange requests acceleration of registration of this security under the Securities Exchange Act of 1934. If there are any questions, please call me at (212) 656-4632. Your assistance is greatly appreciated.

Sincerely,

  
Craig A. Gray  
Manager, Listing Compliance

Received SEC  
DEC 28 2009  
Washington, DC 20549

CERTPAC  
001-06523