

NYSE Regulation

NYSE Regulation, Inc. | 20 Broad Street New York, New York 10005 nyseregulation.com

GELPAC

March 2, 2010

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

Received SEC

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Re:

Bank of America Corporation

CIK:

0000070858 File Number: 001-06523

Filing:

8-A12B filed 2/26/2010

Dear Ms. Smith:

Please be advised that NYSE Regulation, Inc. has received (on February 26, 2010) an application from the above-referenced issuer and has approved the following securities for listing on NYSE Arca, Inc. ("Exchange"):

> Market Index Target-Term Securities® Linked to the S&P 500® Index, due February 27, 2015

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,

Clinton Clark

Corporate Compliance

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