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NYSE Regulation

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

Received SEC
MAY 05 2010
Washington, DC 20549

May 5, 2010

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

CECTARCA

001-06523

Re: Bank of America Corporation
CIK: 0000070858
File Number: 001-06523
Filing: 8-A12B filed 5/4/2010

Dear Ms. Smith:

Please be advised that NYSE Regulation, Inc. has received (on May 3, 2010) an application from the above-referenced issuer and has approved the following securities for listing on NYSE Arca, Inc. (“Exchange”):

**Strategic Accelerated Redemption Securities[®]
Linked to the S&P 500[®] Index, due April 27, 2012**

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