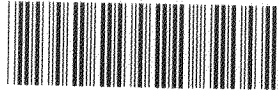




Received SEC  
MAY 05 2010  
Washington, DC 20549

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



May 5, 2010

10010372

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

CENTARCA  
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”):

**Capped Leveraged Index Return Notes<sup>®</sup>,  
Linked to the S&P 500<sup>®</sup> 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