## **NYSE** Regulation

Washington, DC

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



June 2, 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

Re:

Bank of America Corporation

CIK:

0000070858

File Number: 001-06523

Filing:

8-A12B filed 5/28/2010

## Dear Ms. Smith:

Please be advised that NYSE Regulation, Inc. has received (on May 28, 2010) an application from the above-referenced issuer and has approved the following securities for listing on NYSE Arca, Inc. ("Exchange"):

> Accelerated Return Notes® Linked to the S&P 500® Index, due July 29, 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

Clinton Clark

Corporate Compliance