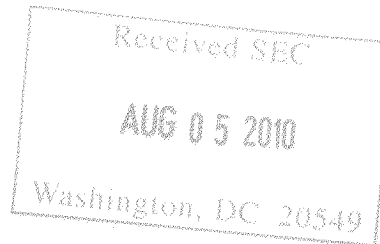


 NYSE Regulation



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



August 5, 2010

CERTARCA
001-06523

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 8/2/2010

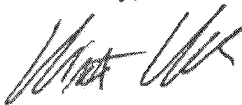
Dear Ms. Smith:

Please be advised that NYSE Regulation, Inc. has received (on August 2, 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 September 30, 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