

DC



DIVISION OF CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-5553

RECORDED
MAR 1 2006
1080



06026813

February 28, 2006

John Chevedden
2215 Nelson Avenue, No. 205
Redondo Beach, CA 90278

Re: Bank of America Corporation
Incoming letter dated February 17, 2006

Dear Mr. Chevedden:

Act: 1934
Section: _____
Rule: 14A-8
Public
Availability: 2/28/2006

This is in response to your letter dated February 17, 2006 concerning the shareholder proposal submitted to Bank of America by Nick Rossi. On February 16, 2006, we issued our response expressing our informal view that Bank of America could exclude the proposal from its proxy materials for its upcoming annual meeting in reliance on rules 14a-8(b) and 14a-8(f). You have asked us to reconsider our position.

The Division grants the reconsideration request, as it now appears that the proponent responded in a timely manner to Bank of America's request for documentary support indicating that the proponent has satisfied the minimum ownership requirement for the one-year period required by rule 14a-8(b). Accordingly, we do not believe that Bank of America may omit the proposal from its proxy materials in reliance on rules 14a-8(b) and 14a-8(f).

In reaching our initial decision, we did not address the alternative bases for exclusion upon which Bank of America relied. We turn now to Bank of America's letter dated December 29, 2005 regarding its stated intent to exclude the proposal under rules 14a-8(i)(3) and 14a-8(i)(6).

We are unable to concur in Bank of America's view that it may exclude the proposal or portions of the supporting statement under rule 14a-8(i)(3). Accordingly, we do not believe that Bank of America may omit the proposal or portions of the supporting statement from its proxy materials in reliance on rule 14a-8(i)(3).



PROCESSED

MAR 14 2006

THOMSON
FINANCIAL

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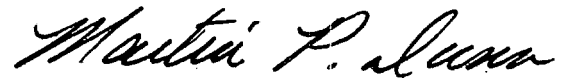
Mr. John Chevedden

February 28, 2006

Page 2

We are unable to concur in Bank of America's view that it may exclude the proposal under rule 14a-8(i)(6). Accordingly, we do not believe that Bank of America may omit the proposal from its proxy materials in reliance on rule 14a-8(i)(6).

Sincerely,

A handwritten signature in cursive script that reads "Martin P. Dunn".

Martin P. Dunn
Deputy Director

cc: William J. Mostyn III
Deputy General Counsel and
Corporate Secretary
Bank of America Corporation
Legal Department
NC1-007-20-01
100 North Tryon Street
Charlotte, NC 28255

-----Original Message-----

From: J [mailto:olmsted7p@earthlink.net]
Sent: Friday, February 17, 2006 10:00 PM
To: CFLETTERS
Cc: william.mostyn@bankofamerica.com
Subject: #6 Re Bank of America Corporation (BAC) No-Action Request
Nick Rossi

#6 Re Bank of America Corporation (BAC) No-Action Request Nick Rossi

JOHN CHEVEDDEN

2215 Nelson Avenue, No. 205
Redondo Beach, CA 90278

310-371-7872

February 17, 2006

FX: 202-942-9525
FX: 202-772-9201

Office of Chief Counsel
Division of Corporation Finance
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549

Bank of America Corporation (BAC)
#6 Shareholder Position on Company No-Action Request Rule 14a-8
Proposal: Independent Board Chairman
Shareholder: Nick Rossi

Ladies and Gentlemen:

A hard-copy of the supporting fax confirmation page and the
corresponding
telephone bill is attached to the fax copy of this letter. A
duplicate
copy of each confirmation page is included and enlarged to 130%.

This rebuts the only issue raised in the initial company December 19,
2005 no action request verification of stock ownership. A copy of Mr.
Rossi's November 4, 2005 broker letter was faxed to the Staff at FX:
202-772-9201 on February 1, 2006. This broker letter includes the
November 8, 2005 label with the two company fax numbers that it was
sent to on that day:
(704) 386-9330
(704) 386-6699

The company never contacted the proponent to check whether the
verification had been sent. The verification of ownership has been
satisfied according to the following information.

This is the fax confirmation information which is documented in the
attachment here:

Date 11/08 TIME 21:41 FAX NO./NAME 17043869330 DURATION 01:08
PAGE(S) 03 RESULT OK

This is the same fax number published on Mr. William Mostyn's no action request letter.

This is further verified by the attached telephone bill listing of:
(704) 386-9330 North Carolina 11/08/2005 09:42:58 PM 00:01:14 and
(704) 386-6699 North Carolina 11/08/2005 09:41:03 PM 00:01:18

Additionally the original proposal, confirmed received by the company, was sent to the same above two fax numbers.

The 3-page broker letter in the above two faxes was signed by Mark Christensen, Morgan Stanley, T: 707-524-1070 and dated November 4, 2005. It stated:

"All quantities continue to be held without interruption in Nick Rossi's account as of the date of this letter.

"Nick Rossi deposited the following certificates to his Morgan Stanley transfer on death account (122-020137-70) on the respective dates:
452 shares Bank of America Corp., bought an additional 248 shares on 11-25-2003 2 for 1 split 8-27-04 now owns 1400 shares"

A hard-copy of the supporting fax confirmation page and the corresponding telephone bill is attached to the fax copy of this letter. A duplicate copy of each confirmation page is included and enlarged to 130%.

It is therefore respectfully requested that concurrence not be granted to the company. It is also respectfully requested that the shareholder have the last opportunity to submit material since the company had the first opportunity.

Sincerely,

John Chevedden

cc:
Nick Rossi
William Mostyn III
william.mostyn@bankofamerica.com

JOHN CHEVEDDEN

2215 Nelson Avenue, No. 205
Redondo Beach, CA 90278

310-371-7872

February 17, 2006

FX: 202-942-9525

FX: 202-772-9201

Office of Chief Counsel
Division of Corporation Finance
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549

Bank of America Corporation (BAC)
#6 Shareholder Position on Company No-Action Request
Rule 14a-8 Proposal: Independent Board Chairman
Shareholder: Nick Rossi

Ladies and Gentlemen:

A hard-copy of the supporting fax confirmation page and the corresponding telephone bill is attached to the fax copy of this letter. A duplicate copy of each confirmation page is included and enlarged to 130%.

This rebuts the only issue raised in the initial company December 19, 2005 no action request – verification of stock ownership. A copy of Mr. Rossi's November 4, 2005 broker letter was faxed to the Staff at FX: 202-772-9201 on February 1, 2006. This broker letter includes the November 8, 2005 label with the two company fax numbers that it was sent to on that day:
(704) 386-9330
(704) 386-6699

The company never contacted the proponent to check whether the verification had been sent. The verification of ownership has been satisfied according to the following information.

This is the fax confirmation information which is documented in the attachment here:
Date 11/08 TIME 21:41 FAX NO./NAME 17043869330 DURATION 01:08 PAGE(S) 03
RESULT OK

This is the same fax number published on Mr. William Mostyn's no action request letter.

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and
(704) 386-6699 North Carolina 11/08/2005 09:41:03 PM 00:01:18

Additionally the original proposal, confirmed received by the company, was sent to the same above two fax numbers.



3U TELECOM INC.
 2654 W. Horizon Ridge Pkwy
 Suite B5-143
 Henderson, NV 89052

This bill is available online at www.3utelecom.com

Also online: know how much you owe before you get your bill!

For questions please call customer service 1-800-97-ASK-3U, Mon-Fri, 9 AM to 5 PM PST, or email info@3utelecom.com.

CALL DETAIL PAGE 1/3

| Number dialed | Destination | Date | Time | Duration | Price |
|------------------------------------|-------------|------|------|----------|---------|
| Calls placed from (310) 371 - 7872 | | | | | |
| | | | | 00:37 | \$0.030 |
| | | | | 00:41 | \$0.033 |
| | | | | 00:01 | \$0.001 |
| | | | | 01:20 | \$0.064 |
| | | | | 04:52 | \$0.234 |
| | | | | 01:45 | \$0.084 |
| | | | | 00:44 | \$0.035 |
| | | | | 00:34 | \$0.027 |
| | | | | 00:35 | \$0.028 |
| | | | | 01:43 | \$0.058 |
| | | | | 01:51 | \$0.063 |
| | | | | 02:08 | \$0.073 |
| | | | | 01:57 | \$0.088 |
| | | | | 03:16 | \$0.157 |
| | | | | 04:42 | \$0.226 |
| | | | | 01:48 | \$0.087 |
| | | | | 00:39 | \$0.031 |
| | | | | 00:47 | \$0.038 |
| | | | | 00:42 | \$0.034 |
| | | | | 00:41 | \$0.033 |
| | | | | 00:40 | \$0.032 |
| | | | | 00:40 | \$0.032 |
| | | | | 00:38 | \$0.030 |
| | | | | 01:54 | \$0.091 |
| | | | | 01:49 | \$0.087 |
| | | | | 02:16 | \$0.109 |
| | | | | 02:11 | \$0.105 |
| | | | | 01:15 | \$0.060 |
| | | | | 01:15 | \$0.060 |
| | | | | 00:14 | \$0.008 |
| | | | | 01:01 | \$0.049 |
| | | | | 01:14 | \$0.059 |
| | | | | 01:21 | \$0.085 |
| | | | | 00:06 | \$0.003 |
| | | | | 01:51 | \$0.083 |
| | | | | 00:37 | \$0.030 |
| | | | | 00:48 | \$0.038 |
| | | | | 01:10 | \$0.056 |
| | | | | 00:38 | \$0.030 |
| | | | | 00:37 | \$0.030 |
| | | | | 00:39 | \$0.031 |
| | | | | 00:42 | \$0.034 |
| | | | | 00:43 | \$0.034 |
| | | | | 00:32 | \$0.026 |
| | | | | 00:33 | \$0.028 |
| | | | | 00:32 | \$0.028 |
| | | | | 04:29 | \$0.215 |
| | | | | 00:44 | \$0.035 |
| | | | | 02:29 | \$0.119 |
| | | | | 02:20 | \$0.112 |
| | | | | 01:42 | \$0.082 |
| | | | | 01:15 | \$0.060 |
| | | | | 00:44 | \$0.035 |
| | | | | 01:08 | \$0.039 |
| | | | | 00:36 | \$0.029 |
| | | | | 00:45 | \$0.036 |
| | | | | 00:14 | \$0.107 |
| | | | | 00:06 | \$0.091 |
| | | | | 00:06 | \$0.101 |
| | | | | 00:40 | \$0.128 |
| | | | | 00:11 | \$0.057 |
| | | | | 00:25 | \$0.089 |
| | | | | 00:52 | \$0.090 |
| | | | | 02:09 | \$0.073 |
| | | | | 00:38 | \$0.030 |
| | | | | 00:40 | \$0.032 |
| | | | | 00:09 | \$0.007 |
| | | | | 02:08 | \$0.102 |
| | | | | 02:17 | \$0.110 |
| | | | | 00:37 | \$0.030 |
| | | | | 00:45 | \$0.036 |
| | | | | 00:37 | \$0.030 |
| | | | | 00:40 | \$0.032 |
| | | | | 05:00 | \$0.170 |
| | | | | 00:47 | \$0.038 |
| | | | | 04:11 | \$0.201 |
| | | | | 04:23 | \$0.149 |
| | | | | 00:52 | \$0.029 |
| | | | | 01:17 | \$0.062 |
| | | | | 01:17 | \$0.062 |
| | | | | 00:59 | \$0.047 |
| | | | | 00:55 | \$0.044 |
| | | | | 01:18 | \$0.043 |
| | | | | 01:15 | \$0.043 |
| | | | | 00:60 | \$0.048 |
| | | | | 00:57 | \$0.046 |
| | | | | 26:46 | \$1.285 |
| | | | | 03:46 | \$0.180 |
| | | | | 00:38 | \$0.030 |

| Number dialed | Destination | Date | Time | Duration | Price |
|------------------|----------------|------------|-------------|----------|---------|
| | | | | 00:45 | \$0.036 |
| | | | | 01:43 | \$0.082 |
| | | | | 03:25 | \$0.164 |
| | | | | 00:58 | \$0.047 |
| | | | | 03:33 | \$0.170 |
| | | | | 06:58 | \$0.203 |
| | | | | 02:08 | \$0.071 |
| | | | | 03:37 | \$0.174 |
| | | | | 03:44 | \$0.179 |
| | | | | 01:30 | \$0.051 |
| | | | | 01:39 | \$0.079 |
| | | | | 01:40 | \$0.080 |
| | | | | 00:10 | \$0.008 |
| | | | | 00:08 | \$0.006 |
| | | | | 05:36 | \$0.269 |
| | | | | 00:48 | \$0.038 |
| | | | | 00:38 | \$0.030 |
| | | | | 03:39 | \$0.175 |
| | | | | 04:07 | \$0.198 |
| | | | | 01:26 | \$0.069 |
| | | | | 01:49 | \$0.087 |
| | | | | 01:53 | \$0.090 |
| | | | | 00:20 | \$0.016 |
| | | | | 01:13 | \$0.058 |
| | | | | 00:53 | \$0.042 |
| | | | | 01:48 | \$0.088 |
| | | | | 01:48 | \$0.085 |
| | | | | 01:20 | \$0.064 |
| | | | | 01:15 | \$0.060 |
| | | | | 00:51 | \$0.041 |
| | | | | 00:30 | \$0.024 |
| | | | | 00:40 | \$0.032 |
| | | | | 00:36 | \$0.030 |
| | | | | 01:53 | \$0.090 |
| | | | | 01:51 | \$0.089 |
| | | | | 00:58 | \$0.046 |
| | | | | 01:03 | \$0.050 |
| | | | | 01:51 | \$0.088 |
| | | | | 01:27 | \$0.070 |
| | | | | 00:26 | \$0.021 |
| | | | | 01:45 | \$0.080 |
| | | | | 01:58 | \$0.087 |
| | | | | 00:60 | \$0.048 |
| | | | | 00:44 | \$0.035 |
| | | | | 00:25 | \$0.020 |
| | | | | 00:46 | \$0.037 |
| | | | | 01:55 | \$0.092 |
| | | | | 01:01 | \$0.049 |
| | | | | 03:22 | \$0.182 |
| | | | | 00:38 | \$0.029 |
| | | | | 01:44 | \$0.083 |
| | | | | 01:56 | \$0.093 |
| | | | | 01:48 | \$0.085 |
| | | | | 01:58 | \$0.084 |
| | | | | 01:50 | \$0.062 |
| | | | | 05:39 | \$0.192 |
| | | | | 04:49 | \$0.231 |
| | | | | 01:48 | \$0.085 |
| | | | | 00:60 | \$0.048 |
| | | | | 00:03 | \$0.002 |
| (704) 388 - 6699 | North Carolina | 11/08/2005 | 09:41:03 PM | 00:01:18 | \$0.062 |
| (704) 386 - 9330 | North Carolina | 11/08/2005 | 08:42:58 PM | 00:01:14 | \$0.059 |
| | | | | 01:48 | \$0.085 |
| | | | | 00:60 | \$0.048 |
| | | | | 00:42 | \$0.034 |
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| | | | | 01:13 | \$0.058 |
| | | | | 01:13 | \$0.058 |
| | | | | 00:35 | \$0.028 |
| | | | | 00:37 | \$0.030 |
| | | | | 01:44 | \$0.083 |
| | | | | 01:10 | \$0.056 |
| | | | | 00:28 | \$0.016 |
| | | | | 02:00 | \$0.086 |
| | | | | 00:15 | \$0.012 |
| | | | | 00:07 | \$0.006 |
| | | | | 03:37 | \$0.174 |
| | | | | 00:42 | \$0.034 |
| | | | | 00:40 | \$0.032 |
| | | | | 02:05 | \$0.100 |
| | | | | 02:01 | \$0.097 |
| | | | | 00:14 | \$0.011 |
| | | | | 00:40 | \$0.032 |
| | | | | 07:26 | \$0.253 |



| | | | | | | |
|-------|---------|--|--|--|--|--|
| 00:44 | \$0.035 | | | | | |
| 00:25 | \$0.020 | | | | | |
| 00:46 | \$0.037 | | | | | |
| 01:55 | \$0.092 | | | | | |
| 03:22 | \$0.162 | | | | | |
| 00:36 | \$0.029 | | | | | |
| 01:44 | \$0.083 | | | | | |
| 01:56 | \$0.093 | | | | | |
| 01:46 | \$0.085 | | | | | |
| 01:58 | \$0.094 | | | | | |
| 01:50 | \$0.062 | | | | | |
| 05:39 | \$0.192 | | | | | |
| 04:49 | \$0.231 | | | | | |
| 01:46 | \$0.085 | | | | | |
| 00:60 | \$0.048 | | | | | |
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| 00:14 | \$0.059 | | | | | |
| 01:46 | \$0.085 | | | | | |
| 00:60 | \$0.048 | | | | | |
| 00:42 | \$0.034 | | | | | |
| 00:40 | \$0.032 | | | | | |
| 00:60 | \$0.048 | | | | | |
| 01:53 | \$0.090 | | | | | |
| 00:26 | \$0.021 | | | | | |
| 01:57 | \$0.094 | | | | | |
| 01:58 | \$0.094 | | | | | |
| 01:20 | \$0.064 | | | | | |
| 00:01 | \$0.001 | | | | | |
| 01:13 | \$0.058 | | | | | |
| 01:13 | \$0.058 | | | | | |
| 00:35 | \$0.028 | | | | | |
| 00:37 | \$0.030 | | | | | |
| 01:44 | \$0.083 | | | | | |
| 01:10 | \$0.056 | | | | | |
| 00:28 | \$0.016 | | | | | |
| 02:00 | \$0.096 | | | | | |
| 00:15 | \$0.012 | | | | | |
| 00:07 | \$0.006 | | | | | |
| 03:37 | \$0.174 | | | | | |
| 00:42 | \$0.034 | | | | | |
| 00:40 | \$0.032 | | | | | |
| 02:05 | \$0.100 | | | | | |
| 02:01 | \$0.097 | | | | | |
| 00:14 | \$0.011 | | | | | |
| 00:40 | \$0.032 | | | | | |
| 07:26 | \$0.253 | | | | | |

(704) 386 - 6699 North Carolina
 (704) 386 - 9330 North Carolina

11/08/2005 09:41:03 PM
 11/08/2005 09:42:58 PM



| | | | | | |
|-------|---------|--|--|--|--|
| 0:32 | \$0.026 | | | | |
| 0:33 | \$0.026 | | | | |
| 0:32 | \$0.026 | | | | |
| 4:29 | \$0.215 | | | | |
| 0:44 | \$0.035 | | | | |
| 2:29 | \$0.119 | | | | |
| 2:20 | \$0.112 | | | | |
| 1:42 | \$0.082 | | | | |
| 1:15 | \$0.060 | | | | |
| 0:44 | \$0.035 | | | | |
| 1:08 | \$0.039 | | | | |
| 0:60 | \$0.048 | | | | |
| 0:36 | \$0.029 | | | | |
| 1:45 | \$0.036 | | | | |
| 1:14 | \$0.107 | | | | |
| 1:54 | \$0.091 | | | | |
| 2:06 | \$0.101 | | | | |
| 1:40 | \$0.128 | | | | |
| 1:11 | \$0.057 | | | | |
| 1:25 | \$0.068 | | | | |
| 1:52 | \$0.090 | | | | |
| 02:09 | \$0.073 | | | | |
| 00:38 | \$0.030 | | | | |
| 00:40 | \$0.032 | | | | |
| 00:09 | \$0.007 | | | | |
| 02:08 | \$0.102 | | | | |
| 02:17 | \$0.110 | | | | |
| 00:37 | \$0.030 | | | | |
| 00:45 | \$0.036 | | | | |
| 00:37 | \$0.030 | | | | |
| 00:40 | \$0.032 | | | | |
| 05:00 | \$0.170 | | | | |
| 00:47 | \$0.038 | | | | |
| 04:11 | \$0.201 | | | | |
| 04:23 | \$0.149 | | | | |
| 00:52 | \$0.029 | | | | |
| 01:17 | \$0.062 | | | | |
| 01:17 | \$0.062 | | | | |
| 00:59 | \$0.047 | | | | |
| 00:55 | \$0.044 | | | | |
| 01:16 | \$0.043 | | | | |
| 01:15 | \$0.043 | | | | |
| 00:60 | \$0.048 | | | | |
| 00:57 | \$0.046 | | | | |
| 26:46 | \$1.285 | | | | |
| 03:45 | \$0.180 | | | | |
| 00:38 | \$0.030 | | | | |

MARK YOURS WITH THESE 911 TONAS MARKERS

ACTIVITY REPORT

TIME : 11/10/2005 12:43
 NAME :
 FAX : 03103717872
 TEL :

| DATE | TIME | FAX NO./NAME | DURATION | PAGE(S) | RESULT | COMMENT |
|-------|-------|--------------|----------|---------|--------|---------|
| 11/08 | 21:41 | 17043869330 | 01:08 | 03 | RRR | EQM |
| | | | 01:37 | 03 | RRR | EQM |
| | | | 30 | 01 | RRR | EQM |
| | | | 30 | 01 | RRR | EQM |
| | | | 50 | 00 | RRR | EQM |
| | | | 01:39 | 03 | RRR | EQM |
| | | | 01:45 | 03 | RRR | EQM |
| | | | 01:44 | 03 | RRR | EQM |
| | | | 01:06 | 02 | RRR | EQM |
| | | | 01:05 | 02 | RRR | EQM |
| | | | 03:21 | 06 | RRR | EQM |
| | | | 00 | 00 | CANCEL | EQM |
| | | | 30 | 01 | RRR | EQM |
| | | | 02:07 | 03 | RRR | EQM |
| | | | 01:37 | 03 | RRR | EQM |
| | | | 01:43 | 03 | RRR | EQM |
| | | | 36 | 01 | RRR | EQM |
| | | | 03:26 | 03 | RRR | EQM |
| | | | 29 | 01 | RRR | EQM |
| | | | 27 | 01 | RRR | EQM |
| | | | 01:51 | 04 | RRR | EQM |
| | | | 01:54 | 04 | RRR | EQM |
| | | | 01:09 | 03 | RRR | EQM |
| | | | 01:29 | 00 | RRR | EQM |
| | | | 12:49 | 14 | RRR | EQM |
| | | | 01:17 | 02 | RRR | EQM |
| | | | 01:08 | 03 | RRR | EQM |
| | | | 01:09 | 03 | RRR | EQM |
| | | | 01:30 | 03 | RRR | EQM |
| | | | 01:09 | 02 | RRR | EQM |

BUSY: BUSY/NO RESPONSE
 NG : POOR LINE CONDITION
 CV : COVERPAGE
 CA : CALL BACK MSG
 POL : POLLING
 RET : RETRIEVAL

BAC

ACTIVITY REPORT

TIME : 11/10/2005 12:43
 NAME :
 FAX : 03103717872
 TEL :

| DATE | TIME | FAX NO. /NAME | DURATION | PAGE(S) | RESULT | COMMENT |
|-------|-------|---------------|----------|---------|--------|---------|
| 11/08 | 21:41 | 17043869330 | 01:08 | 03 | OK | TX ECM |
| | | | 01:37 | 03 | OK | TX ECM |
| | | | 01:30 | 01 | OK | TX ECM |
| | | | 01:30 | 01 | OK | TX ECM |
| | | | 01:50 | 00 | NG | TX ECM |
| | | | 01:39 | 03 | OK | TX ECM |
| | | | 01:45 | 03 | OK | TX ECM |
| | | | 01:44 | 03 | OK | TX ECM |
| | | | 01:06 | 02 | OK | TX ECM |
| | | | 01:05 | 02 | OK | TX ECM |
| | | | 03:21 | 06 | OK | RX ECM |
| | | | 03:00 | 00 | CANCEL | TX ECM |
| | | | 03:00 | 01 | OK | TX ECM |
| | | | 02:07 | 03 | OK | RX ECM |
| | | | 01:37 | 03 | OK | TX ECM |
| | | | 01:43 | 03 | OK | TX ECM |
| | | | 01:36 | 01 | OK | RX ECM |
| | | | 03:26 | 03 | OK | TX ECM |
| | | | 03:28 | 01 | OK | TX ECM |
| | | | 03:27 | 01 | OK | TX ECM |
| | | | 01:51 | 04 | OK | TX ECM |
| | | | 01:54 | 04 | OK | TX ECM |
| | | | 01:09 | 03 | OK | RX ECM |
| | | | 01:29 | 00 | NG | RX ECM |
| | | | 12:49 | 14 | OK | RX ECM |
| | | | 01:17 | 02 | OK | RX ECM |
| | | | 01:08 | 03 | OK | TX ECM |
| | | | 01:09 | 03 | OK | TX ECM |
| | | | 01:38 | 03 | OK | TX ECM |
| | | | 01:09 | 02 | OK | TX ECM |

BAC

BUSY: BUSY/NO RESPONSE
 NG : POOR LINE CONDITION
 CV : COVERAGE
 CA : CALL BACK MSG
 PUL : POLLING
 DST : RETRIEVAL

-----Original Message-----

From: J [mailto:olmsted7p@earthlink.net]
Sent: Thursday, February 16, 2006 9:41 PM
To: CFLETTERS
Cc: william.mostyn@bankofamerica.com
Subject: #5 Re Bank of America Corporation (BAC) No-Action Request
Nick Rossi

JOHN CHEVEDDEN

2215 Nelson Avenue, No. 205
Redondo Beach, CA 90278

310-371-7872

February 16, 2006

Office of Chief Counsel
Division of Corporation Finance
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549

Bank of America Corporation (BAC)
#5 Shareholder Position on Company No-Action Request Rule 14a-8
Proposal: Independent Board Chairman
Shareholder: Nick Rossi

Ladies and Gentlemen:

A request for reconsideration with additional documentation will follow
in 24-hours.

Sincerely,

John Chevedden

cc:
Nick Rossi
William Mostyn III
william.mostyn@bankofamerica.com