

Managing Director  
Securities Operations



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August 1, 2007

Ms. Velma T. Smith  
Branch Chief  
Securities and Exchange Commission  
Branch of Filer Support 2  
Room 2531  
100 F Street, NE  
Washington, DC 20549

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PROCESSED

001-33636

AUG 06 2007

THOMSON  
FINANCIAL

Dear Ms. Smith:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, JPMORGAN CHASE CAPITAL XXIV, JPMorgan Chase Capital XXIV 6.875% Capital Securities, Series X (and Guarantee by JPMorgan Chase & Co. with respect thereto) and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on August 1, 2007. Tentative listing date - August 3, 2007.

Sincerely,



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END