

NYSE Regulation

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VIA FACSIMILE AND U.S. MAIL

March 31, 2009

Ms. Velma Smith, Branch Chief
Branch of Filer Support 2, Mailstop 1-4
Securities and Exchange Commission
450 Fifth Street, N.W., Room #1004
Washington, D.C. 20549

Re: Bank of America Corporation
Issuer CIK: 0000070858
Issuer File Number: 001-06523
Form 8-A Date: 3/31/2009

Dear Ms. Smith:

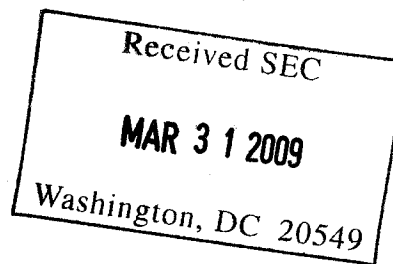
Please be advised that NYSE Regulation, Inc. has received (on March 31, 2009) an application from the above-referenced issuer and has approved the following security for listing on NYSE Arca, Inc. ("Exchange"):

**Bear Market Strategic Accelerated Redemption Securities Linked to the iShares Dow Jones
U.S. Real Estate Index Fund due September 30, 2010**

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 (312) 442-7832. Your assistance is greatly appreciated.

Sincerely,

Craig A. Gray
Manager, Listing Compliance



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001-06523