



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



CECTAC  
001-06523

December 1, 2009

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 11/25/2009

Dear Ms. Smith:

Please be advised that NYSE Regulation, Inc. has received (on November 25, 2009) an application from the above-referenced issuer and has approved the following securities for listing on NYSE Arca, Inc. (“Exchange”):

**Market-Linked Step Up Notes  
Linked to the S&P 500<sup>®</sup> Index, due November 28, 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  
Analyst, Corporate Compliance