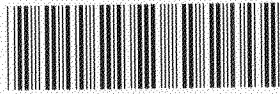


NYSE Regulation



09013002

VIA FACSIMILE AND U.S. MAIL

December 28, 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 12/23/2009

Dear Ms. Smith:

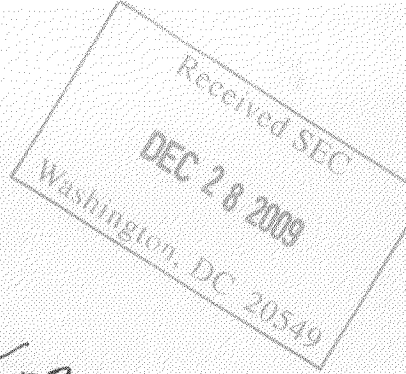
Please be advised that NYSE Regulation, Inc. has received (on December 24, 2009) an application from the above-referenced issuer and has approved the following security for listing on NYSE Area, Inc. ("Exchange"):

Strategic Accelerated Redemption Securities Linked to the S&P 500 Index due January 11, 2012

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,

Craig A. Gray
Manager, Listing Compliance



CERTPAC
001-06523