

March 16, 2010

NYSE Regulation, Inc. | 20 Broad Street

New York, New York 10005 nyseregulation.com

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

8-A12B filed 3/15/2010

Dear Ms. Smith:

Please be advised that NYSE Regulation, Inc. has received (on March 15, 2010) an application from the above-referenced issuer and has approved the following securities for listing on NYSE Arca, Inc. ("Exchange"):

> Strategic Accelerated Redemption Securities® Linked to the S&P 500® Index, due March 30, 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.

Clinton Clark

Corporate Compliance