

NYSE Regulation



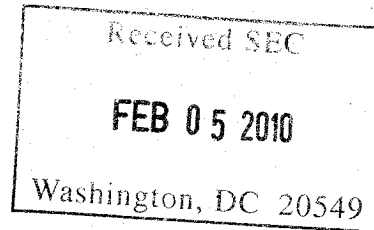
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VIA FACSIMILE AND U.S. MAIL

February 5, 2010

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 2/1/2010

Dear Ms. Smith:

Please be advised that NYSE Regulation, Inc. has received (on January 29, 2010) an application from the above-referenced issuer and has approved the following security for listing on NYSE Arca, Inc. ("Exchange"):

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

Craig A. Gray
Manager, Listing Compliance