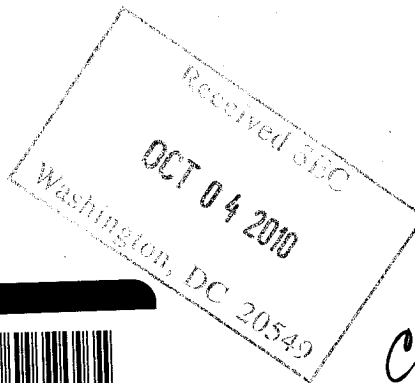


# NYSE Regulation

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



October 4, 2010



10013479

*CERTARCA*  
*001-05805*

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: Issuer: JPMorgan Chase & Co.  
CIK: 0000019617  
SEC File No.: 001-05805  
Form 8-A Date: 10/4/2010

Dear Ms. Smith:

Please be advised that NYSE Regulation, Inc. received (on September 30, 2010) an application from the above-referenced issuer and has approved the following securities for listing on NYSE Arca, Inc. ("Exchange"):

**JPMorgan Double Short US Long Bond Treasury Futures ETNs due September 30, 2025**

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,

A handwritten signature in black ink, appearing to read "Clinton Clark".

Clinton Clark  
Corporate Compliance