

Mail Stop 4561

January 25, 2008

Mr. Joe L. Price  
Chief Financial Officer  
Bank of America Corporation  
Bank of America Corporate Center  
100 N. Tyron Street  
Charlotte, NC 28255

**Re: Bank of America Corporation  
Form 10-K for the Fiscal Year Ended December 31, 2006  
Forms 10-Q for the Quarterly Periods Ended March 31, 2007, June  
30, 2007, and September 30, 2007  
File No. 1-6523**

Dear Mr. Price:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

John P. Nolan  
Accounting Branch Chief