



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

March 20, 2007

Supplemental Letter Modifying Previous Letter

Mr. Robert F. Wise, Jr.
Davis Polk & Wardwell
450 Lexington Avenue
New York, N.Y. 10017

Re: In the Matter of Banc of America Securities LLC, HO-9280
Waiver Request of Ineligible Issuer Status under Rule 405 of the Securities Act

Dear Mr. Wise:

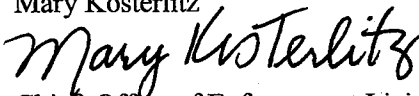
This supplemental letter corrects the previous letter dated March 14, 2007, concerning the waiver request of Banc of America Securities LLC from ineligible issuer status under Rule 405 of the Securities Act of 1933. The March 14, 2007 letter incorrectly omitted reference to the granting of relief from ineligible issuer status under Rule 405 to Bank of America Corporation (BAC), the parent entity of Banc of America Securities LLC.

This letter hereby replaces the two paragraphs in the March 14, 2007 letter with the following language:

This is in response to your letter dated February 9, 2007, written on behalf of Bank of America Corporation (BAC) and its wholly owned subsidiary Banc of America Securities LLC (BAS), and constituting an application for relief from BAC and BAS being considered "ineligible issuers" under Rule 405(1)(vi) of the Securities Act of 1933 (Securities Act). BAC and BAS request relief from being considered ineligible issuers under Rule 405, due to the entry on March 14, 2007, of a Commission Order (Order) pursuant to Sections 15(b)(4) and 21C of the Securities Exchange Act of 1934 (Exchange Act) naming BAS as a respondent.

Based on the facts and representations in your letter, and assuming BAC and BAS comply with the Order, the Commission, pursuant to delegated authority has determined that BAC and BAS have made a showing of good cause under Rule 405(2) and that BAC and BAS will not be considered ineligible issuers by reason of the entry of the Order. Accordingly, the relief described above from BAC and BAS being ineligible issuers under Rule 405 of the Securities Act is hereby granted. Any different facts from those represented or non-compliance with the Order might require us to reach a different conclusion.

The date of the relief from being an ineligible issuer under Rule 405 of the Securities Act for both BAC and BAS shall be the date of the original granting letter, March 14, 2007.

Mary Kosterlitz

Chief, Office of Enforcement Liaison
Division of Corporation Finance



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

DIVISION OF
CORPORATION FINANCE

March 14, 2007

Mr. Robert F. Wise, Jr.
Davis Polk & Wardwell
450 Lexington Avenue
New York, N.Y. 10017

Re: In the Matter of Banc of America Securities LLC, HO-9280
Waiver Request of Ineligible Issuer Status under Rule 405 of the Securities Act

Dear Mr. Wise:

This is in response to your letter dated February 9, 2007, written on behalf of Banc of America Securities LLC (Company), and constituting an application for relief from the Company being considered an "ineligible issuer" under Rule 405(1)(vi) of the Securities Act of 1933 (Securities Act). The Company requests relief from being considered an ineligible issuer under Rule 405, due to the entry on March 14, 2007, of a Commission Order (Order) pursuant to Sections 15(b)(4) and 21C of the Securities Exchange Act of 1934 (Exchange Act) naming the Company as a respondent.

Based on the facts and representations in your letter, and assuming the Company complies with the Order, the Commission, pursuant to delegated authority has determined that the Company has made a showing of good cause under Rule 405(2) and that the Company will not be considered an ineligible issuer by reason of the entry of the Order. Accordingly, the relief described above from the Company being an ineligible issuer under Rule 405 of the Securities Act is hereby granted. Any different facts from those represented or non-compliance with the Order might require us to reach a different conclusion.

Sincerely,

Mary Kosterlitz

Mary Kosterlitz
Chief, Office of Enforcement Liaison
Division of Corporation Finance

