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March 29, 2006

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Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531
100 F Street, NE
Washington, DC 20549

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, BAC CAPITAL TRUST X, 6 1/4% Capital Securities (and the Guarantee related thereto) and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on March 29, 2006. Tentative listing date – March 30, 2006.

Sincerely,

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THOMSON
FINANCIAL