

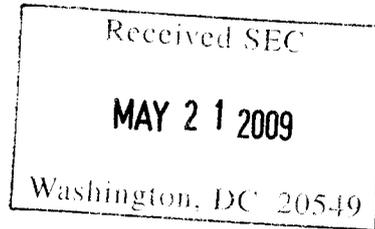


NYSE Regulation

CERTPAC



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VIA FACSIMILE AND U.S. MAIL

May 20, 2009

Ms. Velma Smith, Branch Chief
Branch of Filer Support 2, Mailstop 1-4
Securities and Exchange Commission
450 Fifth Street, N.W., Room #1004
Washington, D.C. 20549

Re: JPMorgan Chase & Co.
CIK: 0000019617
Filer No.: 001-05805
Filing: 8-A filed 5/20/2009

Dear Ms. Smith:

Please be advised that NYSE Regulation, Inc. has received (on May 20, 2009) an application from the above-referenced issuer and has approved the following security for listing on NYSE Arca, Inc. ("Exchange"):

Buffer Notes Based Upon the S&P 500 Index Due November 24, 2010

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 (312) 442-7832. Your assistance is greatly appreciated.

Sincerely,



Craig A. Gray
Manager, Listing Compliance

Enclosure