



NYSE Euronext



December 22, 2009

Ms. Velma T. Smith
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531
100 F Street, NE
Washington, DC 20549

Dear Ms. Smith:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, JPMORGAN CHASE CAPITAL XXVIII, JPMorgan Chase Capital XXVIII Fixed-to-Floating Rate Capital Securities, Series BB (and the Guarantee by JPMorgan Chase & Co. with respect thereto) and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on December 22, 2009. Tentative listing date – December 24, 2009.

Sincerely,

Received SEC
DEC 22 2009
Washington, DC 20549

Edwin Mecabe
DIRECTOR
CORPORATE ACTIONS AND
MARKET WATCH

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