



DIVISION OF  
CORPORATION FINANCE

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

May 27, 2022

Brian T. Moynihan  
Chief Executive Officer  
Bank of America Corporation  
100 N. Tryon Street  
Charlotte, NC 28255

**Re: Bank of America Corp /DE/  
Form 10-K for the fiscal period ending December 31, 2021  
Filed February 22, 2022  
File No. 001-06523**

Dear Mr. Moynihan:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Finance