



Bank of America
Legal Department
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Charlotte, NC 28255

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August 24, 2004

04-194
RECEIVED
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OFFICE OF THE SECRETARY

**VIA FEDEX
CONFIDENTIAL TREATMENT REQUESTED**

Jonathan Katz, Secretary
Securities and Exchange Commission
450 Fifth Street, N.W., Mail Stop 0609
Washington, D.C. 20549-0609

Re: Notice of Representation Pursuant to Rule 8(b), 17 C.F.R. 200.735-8(b)

Dear Mr. Katz:

This statement is filed in compliance with the Commission's notice of representation requirement.

I was formerly an Assistant Chief Litigation Counsel in the Trial Unit of the Division of Enforcement in Washington, D.C., and resigned effective July 28, 2004 to accept employment as an Associate General Counsel in the Legal Department of Bank of America. This is to advise you that I will be representing Bank of America in a variety of matters as set forth in the table below. In the course of my representation of Bank of America, it is contemplated that I will appear before, or communicate with, the Commission or the staff of various offices of the Commission by telephone, correspondence, or otherwise.

While an employee of the Commission, to the best of my recollection, I did not have official responsibility for, nor did I participate personally or substantially in, any of the matters set forth in the table below.

Since my participation in these matters may continue for an indefinite period involving more than one communication with, or appearance before, the Commission or its staff, this statement is intended to cover all my appearances and communications that relate directly to the matters set forth in the table below.

SEC FILE NO.	SEC FILE NAME
(b)(7)(A)	
HO-9834	Parmalat Finanziaria
MHO-9786	Banc of America Mortgage Securities
(b)(7)(A)	



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In addition, I request confidential treatment for this letter because it refers to ongoing nonpublic investigations. See Rule 8-4c, 17 C.F.R. 200.735-8(d)(3).

Sincerely,

A handwritten signature in black ink, appearing to read 'K. Miller', written over a horizontal line.

Kenneth L. Miller
Associate General Counsel

KLM/kjh