J P MORGAN CHASE & CO

FORM 8-K
(Current report filing)

Filed 11/28/08 for the Period Ending 11/26/08

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CIK	0000019617
Symbol	JPM
Fiscal Year	12/31

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UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, DC 20549

FORM 8-K

CURRENT REPORT
Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of report (Date of earliest event reported): November 26, 2008

JPMORGAN CHASE & CO.

(Exact Name of Registrant
as Specified in Charter)

DELAWARE
(State or Other Jurisdiction of Incorporation)

001-05805
(Commission File Number)

13-2624428
(IRS Employer Identification No.)

270 Park Avenue,
New York, NY
(Address of Principal Executive Offices)

10017
(Zip Code)

Registrant's telephone number, including area code: **(212) 270-6000**

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

- ☐ Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- ☐ Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- ☐ Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- ☐ Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item 9.01. Financial Statements and Exhibits

(d) Exhibits

The following Exhibit is incorporated by reference into the Registration Statement on Form S-3ASR (333-155535) of JPMorgan Chase & Co. (the "Registrant") as exhibit thereto and is filed as part of this Current Report.

8.1 Tax Opinion of Davis Polk & Wardwell relating to Return Enhanced Notes Linked to a Weighted Basket Consisting of One or More Commodity Indices

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

JPMORGAN CHASE & CO.
(Registrant)

By: /s/ Scott L. Nearing
Name: Scott L. Nearing
Title: Executive Director

Dated: November 28, 2008

EXHIBIT INDEX

Exhibit Number	Description
8.1	Tax Opinion of Davis Polk & Wardwell relating to Return Enhanced Notes Linked to a Weighted Basket Consisting of One or More Commodity Indices

Exhibit 8.1

DAVIS POLK & WARDWELL
450 LEXINGTON AVENUE
NEW YORK, NEW YORK 10017

November 26, 2008

JPMorgan Chase & Co.
270 Park Avenue
New York, New York 10017

Ladies and Gentlemen :

We have acted as special tax counsel to JPMorgan Chase & Co., a corporation incorporated under the laws of Delaware (the "Company"), in connection with the preparation and filing of product supplement no. 60-A-I dated November 26, 2008 relating to Return Enhanced Notes Linked to a Weighted Basket Consisting of One or More Commodity Indices (the "Product Supplement") to a prospectus supplement dated November 21, 2008 (the "Prospectus Supplement") for the Company's Global Medium-Term Notes, Series E, Global Warrants, Series E and Global Units, Series E, relating to a prospectus dated November 21, 2008 (the "Prospectus") contained in the Company's Registration Statement on Form S-3ASR (Registration Statement No. 333-155535) (the "Registration Statement"). This opinion is being furnished in accordance with the requirements of Section 601(b)(8) of Regulation S-K of the Securities Act of 1933, as amended (the "Act").

In our opinion, the discussions under the heading "United States Federal Taxation" in the Prospectus Supplement and under the heading "Certain U.S. Federal Income Tax Consequences" in the Product Supplement, subject to the conditions and limitations described therein, set forth the material U.S. federal income tax considerations applicable generally to holders of the securities to be offered pursuant to the Product Supplement as a result of the ownership and disposition of such securities.

We hereby consent to the filing of this opinion as an exhibit to the Registration Statement and to the references to us under the heading "United States Federal Taxation" in the Prospectus Supplement and under the heading "Certain U.S. Federal Income Tax Consequences" in the Product Supplement. By such consent we do not concede that we are an "expert" for the purposes of the Act.

Very truly yours,

/s/ Davis Polk & Wardwell