J P MORGAN CHASE & CO

FORM 8-K
(Unscheduled Material Events)

Filed 10/5/2005 For Period Ending 9/30/2005

Address	270 PARK AVE 39TH FL
	NEW YORK, New York 10017
Telephone	212-270-6000
CIK	0000019617
Industry	Money Center Banks
Sector	Financial
Fiscal Year	12/31

Powered By EDGAR Online
http://www.edgar-online.com/
© Copyright 2005. All Rights Reserved.
Distribution and use of this document restricted under EDGAR Online's Terms of Use.

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): September 30, 2005

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

(c) Exhibits

The following Exhibit is incorporated by reference into the Registration Statement on Form S-3 (333-117770) of JPMorgan Chase & Co. (the "Registrant") as an exhibit thereto and is filed as part of this Current Report.

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/ Anthony Horan

Name: Anthony Horan
Title: Corporate Secretary

Dated: September 30, 2005

EXHIBIT INDEX

Exhibit Number	Description
8	Tax Opinion of Davis Polk & Wardwell

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

September 30, 2005

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 a preliminary Pricing Supplement dated September 30, 2005 relating to Semi Annual Review Notes Linked to the 10-year Constant Maturity U.S. Treasury Rate due November 7, 2007 of the Company (the "Pricing Supplement") to a prospectus supplement dated September 23, 2004 (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 September 23, 2004 (the "Prospectus") contained in the Company's Registration Statement on Form S-3 (Registration Statement No. 333-117770) (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 discussion under the heading "United States Federal Taxation" in the Prospectus Supplement and under the heading "Certain U.S. Federal Income Tax Consequences" in the Pricing Supplement, subject to the conditions and limitations described therein, sets forth the material U.S. federal income tax considerations applicable generally to holders of the securities offered pursuant to the Pricing 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 Pricing 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

Davis Polk & Wardwell

End of Filing

Powered By EDGAR Online

© 2005 | EDGAR Online, Inc.