J P MORGAN CHASE & CO

FORM 8-K
(Unscheduled Material Events)

Filed 7/8/2004 For Period Ending 7/6/2004

Address	270 PARK AVE 39TH FL
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CIK	0000019617
Industry	Money Center Banks
Sector	Financial
Fiscal Year	12/31

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UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 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): **July 6, 2004**

J.P. MORGAN CHASE & CO.

(Exact name of registrant as specified in its charter)

DELAWARE (State or Other Jurisdiction of Incorporation)	**1-5805** (Commission File Number)	**13-2624428** (I.R.S. 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**

Item 7. Financial Statements and Exhibits

(c) Exhibits

The following Exhibit is incorporated by reference into the Registration Statement on Form S-3 (333-52826) of J.P. Morgan Chase & Co. (the "Registrant") as exhibit thereto and is filed as part of this Current Report.

8 Tax Opinion of Davis Polk & Wardwell

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.

J.P. MORGAN CHASE & CO.
(Registrant)

By: /s/ Anthony Horan

Name: Anthony Horan
Title: Corporate Secretary

Dated: July 7, 2004

EXHIBIT INDEX

Exhibit Number	Description
8	Tax Opinion of Davis Polk & Wardwell

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

July 6, 2004

J.P. Morgan Chase & Co.
270 Park Avenue
New York, New York 10017

Ladies and Gentlemen:

We have acted as special tax counsel to J.P. Morgan Chase & Co., a corporation incorporated under the laws of Delaware (the "Company"), in connection with the preparation and filing of a preliminary Pricing Supplement (No. 3) dated July 2, 2004 (the "Pricing Supplement") to a prospectus supplement dated May 7, 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 June 20, 2001 (the "Prospectus") contained in the Company's Registration Statement on Form S-3 (Registration Statement No. 333-52826) (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 "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 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

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