# J P MORGAN CHASE & CO

## FORM 8-K
(Current report filing)

Filed 08/01/08 for the Period Ending 07/31/08

| | |
|---|---|
| Address | 270 PARK AVE<br>39TH FL<br>NEW YORK, NY 10017 |
| Telephone | 2122706000 |
| 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): July 31, 2008

**JPMORGAN CHASE & CO.**
(Exact Name of Registrant as Specified in Charter)

**DELAWARE**
(State or Other Jurisdiction of Incorporation)

| | |
|---|---|
| **001-05805**<br>(Commission File Number) | **13-2624428**<br>(IRS Employer Identification No.) |
| **270 Park Avenue,**<br>**New York, NY**<br>(Address of Principal Executive Offices) | **10017**<br>(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 Exhibits are incorporated by reference into the Registration Statement on Form S-3ASR (333-130051) of JPMorgan Chase & Co. (the "Registrant") as exhibits thereto and are filed as part of this Current Report.

| | |
|---|---|
| 8.1 | Tax Opinion of Sidley Austin LLP relating to $1,172,000 Buffered Return Enhanced Notes Linked to the S&P 500 ® Index due February 5, 2010 |

**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/ Neila B. Radin

Name: Neila B. Radin
Title: Senior Vice President

Dated: August 1, 2008

**EXHIBIT INDEX**

| Exhibit Number | Description |
|---|---|
| 8.1 | Tax Opinion of Sidley Austin LLP relating to $1,172,000 Buffered Return Enhanced Notes Linked to the S&P 500 ® Index due February 5, 2010 |

Exhibit 8.1

SIDLEY AUSTIN LLP
787 SEVENTH AVENUE
NEW YORK, NY 10019
(212) 839 5300
(212) 839 5599 FAX

BEIJING
BRUSSELS
CHICAGO
DALLAS
FRANKFURT
GENEVA
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LOND ON
LOS ANGELES
NEW YORK
SAN FRANCISCO
SHANGHAI
SINGAPORE
SYDNEY
TOKYO
WASHINGTON, D.C.

FOUNDED 1866

August 1, 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 pricing supplement no. 1467 dated July 31, 2008 relating to $1,172,000 Buffered Return Enhanced Notes Linked to the S&P 500® Index due February 5, 2010 (the "Pricing Supplement") to product supplement no. 39-XI dated June 11, 2008 relating to Return Enhanced Notes Linked to a Weighted Basket Consisting of One or More of the S&P 500® Index, the S&P MidCap 400® Index, the S&P BRIC 40 Index, the Nikkei 225 Index, the Dow Jones EURO STOXX 50® Index, the Dow Jones U.S. Real Estate Index, the Dow Jones — AIG Commodity IndexSM, the FTSE™ 100 Index, the MSCI EAFE® Index, the MSCI World IndexSM, the NASDAQ-100 Index®, the Russell 1000® Growth Index, the Russell 1000® Value Index, the Russell 2000® Index, the iShares® Dow Jones U.S. Real Estate Index Fund, the iShares® MSCI Emerging Markets Index Fund, the SPDR® S&P® Homebuilders ETF, the Financial Select Sector SPDR® Fund and the Vanguard® Emerging Markets ETF (the "Product Supplement") to a prospectus supplement dated October 12, 2006 (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 December 1, 2005 (the "Prospectus") contained in the Company's Registration Statement on Form S-3ASR (Registration Statement No. 333-130051) (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, under the heading "Certain U.S. Federal Income Tax Consequences" in the Product Supplement and under the heading "Selected Purchase Considerations – Capital Gains Tax Treatment" in the Pricing 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 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 "Certain U.S. Federal Income Tax Consequences" in the Product Supplement and under the heading "Selected Purchase Considerations – Capital Gains Tax Treatment" 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/ Sidley Austin LLP