

[] Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item 8.01. Other Events

On April 16, 2008, JPMorgan Chase & Co. ("JPMorgan Chase" or the "Firm") filed a Current Report on Form 8-K that included as exhibits financial information for The Bear Stearns Companies Inc. ("Bear Stearns") and pro forma combined financial information related to the proposed merger of Bear Stearns and the Firm.

This Current Report amends the Firm's Current Report on Form 8-K filed on April 16, 2008 as follows:

- 1) Attached as exhibits to this Current Report are an additional consent and an additional awareness letter of Deloitte & Touche LLP, an independent registered public accounting firm, related to the incorporation by reference in the registration statements of JPMorgan Chase specified in such consent and awareness letter of Deloitte & Touche LLP's reports relating to certain consolidated financial statements, financial statement schedule and unaudited condensed consolidated financial statements of Bear Stearns appearing as Exhibits 99.1, 99.2 and 99.4 to JPMorgan Chase & Co.'s Current Report on Form 8-K filed on April 16, 2008.
- 2) This Current Report hereby deletes the first sentence under clause (d) of Item 9.01 of the Firm's Current Report on Form 8-K filed on April 16, 2008 in its entirety.

Item 9.01. Financial Statements and Exhibits

(d) Exhibits

Exhibit No. Description

- - - - -

- | | |
|------|---|
| 99.7 | Consent of Deloitte & Touche LLP. |
| 99.8 | Letter Re: Unaudited Interim Financial Information. |

SIGNATURES

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 J. Horan

Name: Anthony J. Horan
Title: Corporate Secretary

Dated: May 5, 2008

Item 9.01. Financial Statements and Exhibits

(d) Exhibits

Exhibit No. Description

- - - - -

99.7 Consent of Deloitte & Touche LLP.

99.8 Letter Re: Unaudited Interim Financial Information.

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in the following JPMorgan Chase & Co. Registration Statements of our report dated January 28, 2008 (April 11, 2008 as to Note 23), relating to the consolidated financial statements of The Bear Stearns Companies Inc. (the "Company") as of November 30, 2007 and 2006, and for each of the three years in the period ended November 30, 2007 and our report dated January 28, 2008 (April 11, 2008 as to Note 4), relating to the financial statement schedule of the Company as of November 30, 2007 and 2006, and for each of the three years in the period ended November 30, 2007 (which reports express an unqualified opinion and include explanatory paragraphs referring to (1) substantial doubt about the Company's ability to continue as a going concern, and (2) the adoption of Statement of Financial Accounting Standards ("SFAS") No. 155, Accounting for Certain Hybrid Instruments, an amendment of FASB Statements No. 133 and 140 and SFAS No. 157, Fair Value Measurements), both appearing as exhibits to the JPMorgan Chase & Co.'s Current Report on Form 8-K filed on April 16, 2008.

Filed on Form S-3:

Registration Statement No. 333-14959
 Registration Statement No. 333-19719
 Registration Statement No. 333-22437
 Registration Statement No. 333-37567
 Registration Statement No. 333-42807
 Registration Statement No. 333-52826
 Registration Statement No. 333-68500
 Registration Statement No. 333-116771
 Registration Statement No. 333-116773
 Registration Statement No. 333-116775
 Registration Statement No. 333-116822
 Registration Statement No. 333-117770
 Registration Statement No. 333-117775
 Registration Statement No. 333-117785
 Registration Statement No. 333-126750
 Registration Statement No. 333-128506
 Registration Statement No. 333-130051
 Registration Statement No. 333-146220

Filed on Form S-8:

Registration Statement No. 033-54547
 Registration Statement No. 333-31634
 Registration Statement No. 333-31666
 Registration Statement No. 333-47350
 Registration Statement No. 333-64476
 Registration Statement No. 333-73119
 Registration Statement No. 333-92217
 Registration Statement No. 333-112967
 Registration Statement No. 333-125827
 Registration Statement No. 333-142109
 Registration Statement No. 333-145108

/s/ Deloitte & Touche LLP
 New York, New York
 May 2, 2008

Letter Re: Unaudited Interim Financial Information

May 2, 2008

The Bear Stearns Companies Inc.
383 Madison Avenue
New York, NY 10179

We have reviewed, in accordance with the standards of the Public Company Accounting Oversight Board (United States), the unaudited condensed consolidated interim financial information of The Bear Stearns Companies Inc. and subsidiaries for the three-month periods ended February 29, 2008 and February 28, 2007, and have issued our report dated April 14, 2008 (which report included explanatory paragraphs referring to substantial doubt about the Company's ability to continue as a going concern, and the adoption of Financial Accounting Standards Board Interpretation No. 48, Accounting for Uncertainty in Income Taxes - an interpretation of FASB Statement No. 109). As indicated in such reports, because we did not perform an audit, we expressed no opinion on that information.

We are aware that our report referred to above, appearing as Exhibit No. 99.4 to JPMorgan Chase & Co.'s Current Report on Form 8-K filed on April 16, 2008, is being incorporated by reference in the following JPMorgan Chase & Co. Registration Statements:

Filed on Form S-3:

Registration Statement No. 333-14959
Registration Statement No. 333-19719
Registration Statement No. 333-22437
Registration Statement No. 333-37567
Registration Statement No. 333-42807
Registration Statement No. 333-52826
Registration Statement No.333-68500
Registration Statement No.333-116771
Registration Statement No.333-116773
Registration Statement No.333-116775
Registration Statement No.333-116822
Registration Statement No.333-117770
Registration Statement No.333-117775
Registration Statement No.333-117785
Registration Statement No.333-126750
Registration Statement No.333-128506
Registration Statement No.333-130051
Registration Statement No.333-146220

Filed on Form S-8:

Registration Statement No. 033-54547
Registration Statement No.333-31634
Registration Statement No.333-31666
Registration Statement No.333-47350
Registration Statement No.333-64476
Registration Statement No.333-73119
Registration Statement No.333-92217
Registration Statement No.333-112967
Registration Statement No.333-125827
Registration Statement No.333-142109
Registration Statement No.333-145108

We also are aware that the aforementioned report, pursuant to Rule 436(c) under the Securities Act of 1933, is not considered a part of the Registration Statement prepared or certified by an accountant or a report prepared or certified by an accountant within the meaning of Sections 7 and 11 of that Act.

/s/ Deloitte & Touche LLP
New York, New York