
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 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))
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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.

Exhibit Number	Description
8.1	Tax Opinion of Sidley Austin LLP relating to \$2,290,000 Floating Rate Notes Linked to the Consumer Price Index due September 30, 2013
8.2	Tax Opinion of Sidley Austin LLP relating to \$9,091,000 Buffered Return Enhanced Notes Linked to the S&P 500 [®] Index due March 31, 2010
8.3	Tax Opinion of Sidley Austin LLP relating to \$978,000 Buffered Return Enhanced Notes Linked to the S&P 500 [®] Index due March 31, 2010
8.4	Tax Opinion of Sidley Austin LLP relating to \$2,041,000 Buffered Return Enhanced Notes Linked to the MSCI EAFE [®] Index due March 31, 2010
8.5	Tax Opinion of Sidley Austin LLP relating to \$3,038,000 Principal Protected Asset Allocation Notes Linked to the Performance of the Best Performing of the Three Reference Portfolios Each Comprised of Four Asset Classes: (1) a Weighted Basket of the British Pound Sterling, the European Union Euro and the Japanese Yen Relative to the U.S. Dollar, (2) the Dow Jones – AIG Commodities Index SM , (3) the JPMorgan GBI Global Bond Total Return Index Hedged into U.S. Dollars and (4) a Weighted Basket of the S&P 500 [®] Index, the Dow Jones EURO STOXX 50 [®] Index and the Nikkei 225 Index due September 30, 2013
8.6	Tax Opinion of Sidley Austin LLP relating to \$6,736,000 Principal Protected Asset Allocation Notes Linked to the Performance of the Best Performing of the Three Reference Portfolios Each Comprised of Four Asset Classes: (1) a Weighted Basket of the British Pound Sterling, the European Union Euro and the Japanese Yen Relative to the U.S. Dollar, (2) the Dow Jones – AIG Commodities Index SM , (3) the JPMorgan GBI Global Bond Total Return Index Hedged into U.S. Dollars and (4) a Weighted Basket of the S&P 500 [®] Index, the Dow Jones EURO STOXX 50 [®] Index and the Nikkei 225 Index due September 30, 2014
8.7	Tax Opinion of Sidley Austin LLP relating to \$1,979,000 Principal Protected Dual Directional Notes Linked to the Performance of an Equally Weighted Basket of Five Currencies Relative to the U.S. Dollar due March 31, 2011
8.8	Tax Opinion of Sidley Austin LLP relating to \$283,000 Principal Protected Dual Directional Notes Linked to the Performance of an Equally Weighted Basket of Five Currencies Relative to the U.S. Dollar due March 31, 2011
8.9	Tax Opinion of Sidley Austin LLP relating to \$3,169,000 Principal Protected Dual Directional Knock-Out Notes Linked to the S&P 500 [®] Index and the Russell 2000 [®] Index due May 29, 2009
8.10	Tax Opinion of Sidley Austin LLP relating to \$298,000 Principal Protected Notes Linked to a Weighted Basket Consisting of the S&P 500 [®] Index, the Dow Jones EURO STOXX 50 [®] Index, the Nikkei 225 Index and the S&P GSCI TM Excess Return Index due September 30, 2011
8.11	Tax Opinion of Sidley Austin LLP relating to \$453,000 Principal Protected Notes Linked to a Weighted Basket Consisting of the S&P 500 [®] Index, the Dow Jones EURO STOXX 50 [®] Index, the Nikkei 225 Index and the S&P GSCI TM Excess Return Index due September 30, 2013
8.12	Tax Opinion of Sidley Austin LLP relating to \$1,845,000 Principal Protected Dual Directional Knock-Out Notes Linked to the S&P 500 [®] Index and the Russell 2000 [®] Index due March 31, 2010
8.13	Tax Opinion of Sidley Austin LLP relating to \$17,185,000 Principal Protected Notes Linked to the Performance of an Equally Weighted Basket of Three Currencies Relative to the U.S. Dollar due March 31, 2011
8.14	Tax Opinion of Sidley Austin LLP relating to \$2,414,000 Buffered Return Enhanced Notes Linked to the S&P BRIC 40 Index due March 31, 2010
8.15	Tax Opinion of Sidley Austin LLP relating to \$3,685,860 JPMorgan Chase & Co. 100% Principal Protection Absolute Return Barrier Notes linked to the MSCI EAFE [®] Index due March 31, 2010
8.16	Tax Opinion of Sidley Austin LLP relating to \$6,236,680 JPMorgan Chase & Co. Notes linked to a Multi-Asset Portfolio due September 30, 2013

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: September 29, 2008

EXHIBIT INDEX

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Exhibit 8.1

September 29, 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. 1578 dated September 26, 2008 relating to \$2,290,000 Floating Rate Notes Linked to the Consumer Price Index due September 30, 2013 (the “Pricing Supplement”) to product supplement no. 3-II dated February 13, 2006 relating to Floating Rate Notes Linked to the Consumer Price Index (the “Product Supplement”) to a prospectus supplement dated December 1, 2005 (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 – 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 “Selected Purchase Considerations – 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



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Exhibit 8.2

September 29, 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. 1579 dated September 26, 2008 relating to \$9,091,000 Buffered Return Enhanced Notes Linked to the S&P 500[®] Index due March 31, 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 FTSETM 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



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Exhibit 8.3

September 29, 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. 1580 dated September 26, 2008 relating to \$978,000 Buffered Return Enhanced Notes Linked to the S&P 500[®] Index due March 31, 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 FTSETM 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

Exhibit 8.4

September 29, 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. 1581 dated September 26, 2008 relating to \$2,041,000 Buffered Return Enhanced Notes Linked to the MSCI EAFE® Index due March 31, 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



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Exhibit 8.5

September 29, 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. 1582 dated September 26, 2008 relating to \$3,038,000 Principal Protected Asset Allocation Notes Linked to the Performance of the Best Performing of the Three Reference Portfolios Each Comprised of Four Asset Classes: (1) a Weighted Basket of the British Pound Sterling, the European Union Euro and the Japanese Yen Relative to the U.S. Dollar, (2) the Dow Jones – AIG Commodities IndexSM, (3) the JPMorgan GBI Global Bond Total Return Index Hedged into U.S. Dollars and (4) a Weighted Basket of the S&P 500[®] Index, the Dow Jones EURO STOXX 50[®] Index and the Nikkei 225 Index due September 30, 2013 (the “Pricing Supplement”) to product supplement no. 109-II dated August 1, 2008 relating to Principal Protected Asset Allocation Notes Linked to the Performance of the Best Performing of the Three Reference Portfolios Each Comprised of Four Asset Classes (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 – Taxed as Contingent Payment Debt Instruments” 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 – Taxed as Contingent Payment Debt Instruments” 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



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Exhibit 8.6

September 29, 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. 1583 dated September 26, 2008 relating to \$6,736,000 Principal Protected Asset Allocation Notes Linked to the Performance of the Best Performing of the Three Reference Portfolios Each Comprised of Four Asset Classes: (1) a Weighted Basket of the British Pound Sterling, the European Union Euro and the Japanese Yen Relative to the U.S. Dollar, (2) the Dow Jones – AIG Commodities IndexSM, (3) the JPMorgan GBI Global Bond Total Return Index Hedged into U.S. Dollars and (4) a Weighted Basket of the S&P 500[®] Index, the Dow Jones EURO STOXX 50[®] Index and the Nikkei 225 Index due September 30, 2014 (the “Pricing Supplement”) to product supplement no. 109-II dated August 1, 2008 relating to Principal Protected Asset Allocation Notes Linked to the Performance of the Best Performing of the Three Reference Portfolios Each Comprised of Four Asset Classes (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”).

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Very truly yours,

/s/ Sidley Austin LLP



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Exhibit 8.7

September 29, 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. 1584 dated September 26, 2008 relating to \$1,979,000 Principal Protected Dual Directional Notes Linked to the Performance of an Equally Weighted Basket of Five Currencies Relative to the U.S. Dollar due March 31, 2011 (the “Pricing Supplement”) to product supplement no. 135-I dated May 1, 2008 relating to Principal Protected Dual Directional Notes Linked to a Weighted Basket Consisting of up to Thirteen Commodities and/or Five Commodity Indices and/or the Performance of One or More Currencies Relative to a Reference Currency, or Linked to Any One of the Foregoing (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 – Taxed as Contingent Payment Debt Instruments” 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 – Taxed as Contingent Payment Debt Instruments” 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



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Exhibit 8.8

September 29, 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. 1585 dated September 26, 2008 relating to \$283,000 Principal Protected Dual Directional Notes Linked to the Performance of an Equally Weighted Basket of Five Currencies Relative to the U.S. Dollar due March 31, 2011 (the “Pricing Supplement”) to product supplement no. 135-I dated May 1, 2008 relating to Principal Protected Dual Directional Notes Linked to a Weighted Basket Consisting of up to Thirteen Commodities and/or Five Commodity Indices and/or the Performance of One or More Currencies Relative to a Reference Currency, or Linked to Any One of the Foregoing (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 – Taxed as Contingent Payment Debt Instruments” 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 – Taxed as Contingent Payment Debt Instruments” 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



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Exhibit 8.9

September 29, 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. 1586 dated September 26, 2008 relating to \$3,169,000 Principal Protected Dual Directional Knock-Out Notes Linked to the S&P 500[®] Index and the Russell 2000[®] Index due May 29, 2009 (the “Pricing Supplement”) to product supplement no. 114-II dated March 6, 2008 relating to Principal Protected Dual Directional Knock-Out Notes Linked to One or More of the Following Indices: the S&P 500[®] Index, the NASDAQ-100 Index[®], the Russell 2000[®] Index, the Nikkei 225 Index and the Dow Jones EURO STOXX 50[®] Index (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 – 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 “Selected Purchase Considerations – 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



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Exhibit 8.10

September 29, 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. 1587 dated September 26, 2008 relating to \$298,000 Principal Protected Notes Linked to a Weighted Basket Consisting of the S&P 500[®] Index, the Dow Jones EURO STOXX 50[®] Index, the Nikkei 225 Index and the S&P GSCITM Excess Return Index due September 30, 2011 (the “Pricing Supplement”) to product supplement no. 32-XI dated August 1, 2008 relating to Principal Protected Notes Linked to a Weighted Basket Consisting of the AMEX Hong Kong 30 Index, the Dow Jones EURO STOXX 50[®] Index, the Dow Jones — AIG Commodity IndexSM, the S&P GSCI[™] Excess Return Index, the S&P GSCI[™] Agriculture Index Excess Return, the S&P GSCI[™] Energy Index Excess Return, the S&P GSCI[™] Industrial Metals Index Excess Return, the S&P GSCI[™] Livestock Index Excess Return, the S&P GSCI[™] Precious Metals Index Excess Return, the FTSETM 100 Index, the FTSE/Xinhua China 25 Index, the Korea Stock Price Index 200, the MSCI EAFE[®] Index, the iShares[®] MSCI Emerging Markets Index Fund, the MSCI Taiwan Index, the MSCI Singapore Index, the Nikkei 225 Index, the Russell 2000[®] Index, the Russell 3000[®] Index and the S&P 500[®] Index, or Linked to Any One of the Foregoing (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 – Taxed as Contingent Payment Debt Instruments” 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 – Taxed as Contingent Payment Debt Instruments” 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



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Exhibit 8.11

September 29, 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. 1588 dated September 26, 2008 relating to \$453,000 Principal Protected Notes Linked to a Weighted Basket Consisting of the S&P 500[®] Index, the Dow Jones EURO STOXX 50[®] Index, the Nikkei 225 Index and the S&P GSCITM Excess Return Index due September 30, 2013 (the “Pricing Supplement”) to product supplement no. 32-XI dated August 1, 2008 relating to Principal Protected Notes Linked to a Weighted Basket Consisting of the AMEX Hong Kong 30 Index, the Dow Jones EURO STOXX 50[®] Index, the Dow Jones — AIG Commodity IndexSM, the S&P GSCITM Excess Return Index, the S&P GSCITM Agriculture Index Excess Return, the S&P GSCITM Energy Index Excess Return, the S&P GSCITM Industrial Metals Index Excess Return, the S&P GSCITM Livestock Index Excess Return, the S&P GSCITM Precious Metals Index Excess Return, the FTSETM 100 Index, the FTSE/Xinhua China 25 Index, the Korea Stock Price Index 200, the MSCI EAFE[®] Index, the iShares[®] MSCI Emerging Markets Index Fund, the MSCI Taiwan Index, the MSCI Singapore Index, the Nikkei 225 Index, the Russell 2000[®] Index, the Russell 3000[®] Index and the S&P 500[®] Index, or Linked to Any One of the Foregoing (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 – Taxed as Contingent Payment Debt Instruments” 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 – Taxed as Contingent Payment Debt Instruments” 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



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Exhibit 8.12

September 29, 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. 1589 dated September 26, 2008 relating to \$1,845,000 Principal Protected Dual Directional Knock-Out Notes Linked to the S&P 500[®] Index and the Russell 2000[®] Index due March 31, 2010 (the “Pricing Supplement”) to product supplement no. 114-II dated March 6, 2008 relating to Principal Protected Dual Directional Knock-Out Notes Linked to One or More of the Following Indices: the S&P 500[®] Index, the NASDAQ-100 Index[®], the Russell 2000[®] Index, the Nikkei 225 Index and the Dow Jones EURO STOXX 50[®] Index (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 – 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 “Selected Purchase Considerations – Taxed As Contingent Payment Debt Instruments” 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



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Exhibit 8.13

September 29, 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. 1590 dated September 26, 2008 relating to \$17,185,000 Principal Protected Notes Linked to the Performance of an Equally Weighted Basket of Three Currencies Relative to the U.S. Dollar due March 31, 2011 (the “Pricing Supplement”) to product supplement no. 49-III dated December 17, 2007 relating to Principal Protected Notes Linked to the Performance of a Weighted Basket of Currencies or Currency Relative to a Reference Currency (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 – Taxed as Contingent Payment Debt Instruments” 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 “Selected Purchase Considerations – Taxed as Contingent Payment Debt Instruments” 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



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Exhibit 8.14

September 29, 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. 1591 dated September 26, 2008 relating to \$2,414,000 Buffered Return Enhanced Notes Linked to the S&P BRIC 40 Index due March 31, 2010 (the “Pricing Supplement”) to product supplement no. 39-XII dated September 3, 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 PowerShares Water Resources Portfolio, 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



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Exhibit 8.15

September 29, 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. 1592 dated September 26, 2008 relating to \$3,685,860 JPMorgan Chase & Co. 100% Principal Protection Absolute Return Barrier Notes linked to the MSCI EAFE[®] Index due March 31, 2010 (the “Pricing Supplement”) to product supplement no. UBS 2-I dated August 26, 2008 relating to 100% Principal Protection Absolute Return Barrier Notes Linked to the MSCI EAFE[®] Index (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 “What Are the Tax Consequences of the Notes? – Taxed as Contingent Payment Debt Instruments” 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 “What Are the Tax Consequences of the Notes?” 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



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Exhibit 8.16

September 29, 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. 1593 dated September 26, 2008 relating to \$6,236,680 JPMorgan Chase & Co. Notes linked to a Multi-Asset Portfolio due September 30, 2013 (the “Pricing Supplement”) to product supplement no. UBS 1-II dated August 27, 2008 relating to 100% Principal Protection Notes Linked to a Multi-Asset Portfolio (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 “What Are the Tax Consequences of the Notes? – Taxed as Contingent Payment Debt Instruments” 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 “What Are the Tax Consequences of the Notes? – Taxed As Contingent Payment Debt Instruments” 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
