

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): April 19, 2007

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

DELAWARE  
(State or Other Jurisdiction of Incorporation)

001-05805  
(Commission File Number)

270 Park Avenue,  
New York, NY  
(Address of Principal Executive Offices)

13-2624428  
(IRS Employer Identification No.)

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**

(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 Davis Polk & Wardwell relating to 11.00% Reverse Exchangeable Notes due April 24, 2008 Linked to the Class A Common Stock of CB Richard Ellis Group, Inc.                              |
| 8.2 | Tax Opinion of Davis Polk & Wardwell relating to 95% Principal Protected Notes Linked to the Dow Jones EURO STOXX 50 <sup>®</sup> Index due January 4, 2008   |
| 8.3 | Tax Opinion of Davis Polk & Wardwell relating to 5.875% (equivalent to 23.50% per annum) Reverse Exchangeable Notes due July 25, 2007 Linked to the Common Stock of Countrywide Financial Corporation |

**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 J. Horan

Name: Anthony J. Horan  
Title: Corporate Secretary

Dated: April 23, 2007

## EXHIBIT INDEX

Exhibit Number	Description
8.1	Tax Opinion of Davis Polk & Wardwell relating to 11.00% Reverse Exchangeable Notes due April 24, 2008 Linked to the Class A Common Stock of CB Richard Ellis Group, Inc.
8.2	Tax Opinion of Davis Polk & Wardwell relating to 95% Principal Protected Notes Linked to the Dow Jones EURO STOXX 50 <sup>®</sup> Index due January 4, 2008
8.3	Tax Opinion of Davis Polk & Wardwell relating to 5.875% (equivalent to 23.50% per annum) Reverse Exchangeable Notes due July 25, 2007 Linked to the Common Stock of Countrywide Financial Corporation

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

April 23, 2007

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 pricing supplement dated April 19, 2007 relating to 11.00% Reverse Exchangeable Notes due April 24, 2008 Linked to the Class A Common Stock of CB Richard Ellis Group, Inc. (the "Pricing Supplement") to product supplement no. 34-V dated February 7, 2007 relating to Reverse Exchangeable Notes Linked to the Common Stock of a Reference Stock Issuer (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 as a Unit Comprising a Put Option and a Deposit" 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 "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 as a Unit Comprising a Put Option and a Deposit" 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  
450 LEXINGTON AVENUE  
NEW YORK, NEW YORK 10017

April 23, 2007

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 pricing supplement dated April 19, 2007 relating to 95% Principal Protected Notes Linked to the Dow Jones EURO STOXX 50<sup>®</sup> Index due January 4, 2008 (the “Pricing Supplement”) to product supplement no. 15-II dated April 13, 2007 relating to Principal Protected Notes Linked to the Dow Jones EURO STOXX 50<sup>®</sup> 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 - Taxed as Short-Term 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.

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/s/ Davis Polk & Wardwell

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Very truly yours,

/s/ Davis Polk & Wardwell