
**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): February 7, 2008

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):

- ☐ communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
 - ☐ material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
 - ☐ communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
 - ☐ 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.

- | | |
|-----|---|
| 8.1 | Tax Opinion of Davis Polk & Wardwell relating to 9.425% (equivalent to 18.85% per annum) Reverse Exchangeable Notes due August 12, 2008 Linked to American Depositary Shares, Each Representing Ten B Shares of LM Ericsson Telephone Company |
| 8.2 | Tax Opinion of Davis Polk & Wardwell relating to 9.30% Reverse Exchangeable Notes due February 12, 2009 Linked to American Depositary Shares, Each Representing 2 Ordinary Shares of GlaxoSmithKline plc |
| 8.3 | Tax Opinion of Davis Polk & Wardwell relating to Return Enhanced Notes Linked to the Dow Jones EURO STOXX 50® Index due August 13, 2008 |
| 8.4 | Tax Opinion of Davis Polk & Wardwell relating to 6.50% (equivalent to 26.00% per annum) Reverse Exchangeable Notes due May 13, 2008 Linked to the Common Stock of Target 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/ Neila B. Radin

Name: Neila B. Radin

Title: Senior Vice President

Dated: February 11, 2008

EXHIBIT INDEX

Exhibit Number	Description
8.1	Tax Opinion of Davis Polk & Wardwell relating to 9.425% (equivalent to 18.85% per annum) Reverse Exchangeable Notes due August 12, 2008 Linked to American Depositary Shares, Each Representing Ten B Shares of LM Ericsson Telephone Company
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DAVIS POLK & WARDWELL
450 LEXINGTON AVENUE
NEW YORK, NEW YORK 10017

February 11, 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. 995 dated February 7, 2008 relating to 9.425% (equivalent to 18.85% per annum) Reverse Exchangeable Notes due August 12, 2008 Linked to American Depositary Shares, Each Representing Ten B Shares of LM Ericsson Telephone Company (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

February 11, 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. 996 dated February 7, 2008 relating to 9.30% Reverse Exchangeable Notes due February 12, 2009 Linked to American Depositary Shares, Each Representing 2 Ordinary Shares of GlaxoSmithKline plc (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”).

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Very truly yours,

/s/ Davis Polk & Wardwell

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February 11, 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. 997 dated February 7, 2008 relating to Return Enhanced Notes Linked to the Dow Jones EURO STOXX 50[®] Index due August 13, 2008 (the “Pricing Supplement”) to product supplement no. 39-VIII dated December 14, 2007 relating to Return Enhanced Notes Linked to a Weighted Basket Consisting of the S&P 500[®] 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 NASDAQ-100 Index[®], the Russell 1000[®] Growth Index, the Russell 1000[®] Value Index, the Russell 2000[®] Index, the iShares[®] MSCI Emerging Markets Index 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.

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/s/ Davis Polk & Wardwell

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February 11, 2008

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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. 998 dated February 8, 2008 relating to 6.50% (equivalent to 26.00% per annum) Reverse Exchangeable Notes due May 13, 2008 Linked to the Common Stock of Target Corporation (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”).

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Very truly yours,

/s/ Davis Polk & Wardwell
